Government of Canada | Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1991

Volume I

Summary Report and Financial Statements

Canada

©Minister of Supply and Services Canada 1991

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canada Communication Group — Publishing
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1991-1E
ISBN 0-660-14198-1

Version française est aussi disponible

92-02357/

To His Excellency

The Right Honourable Ramon John Hnatyshyn,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1991.

All of which is respectfully submitted.

Gilles Loiselle,
President of the Treasury Board.

OTTAWA, NOVEMBER 20, 1991

To The Honourable Gilles Loiselle,
President of the Treasury Board.

In accordance with the provisions of Section 64(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1991, to be laid by you before the House of Commons.

Respectfully submitted,

Paul Dick,
Receiver General for Canada.

OTTAWA, NOVEMBER 20, 1991

To The Honourable Paul Dick,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1991.

Under Section 64(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A financial overview and a ten-year summary of the Government's financial transactions; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of accumulated deficit, of revenue and expenditure, of the assets and liabilities of Canada, and of changes in financial position together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1991.

Respectfully submitted,

Nick Mulder,
Deputy Receiver General for Canada.

OTTAWA, NOVEMBER 20, 1991

VOLUME 1

TABLE OF CONTENTS

Section

Introduction

1. Financial Overview and Supplementary Financial Information
2. Audited Financial Statements of the Government of Canada
3. Budgetary Revenue
4. Budgetary Expenditure
5. Consolidated Accounts
6. Loans, Investments and Advances
7. Specified Purpose Accounts
8. Other Liabilities
9. Foreign Exchange Accounts
10. Unmatured Debt
11. Other Information Related to the Financial Statements
12. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial overview and a ten-year summary of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 64 of the Financial Administration Act;

SECTION 3: review of budgetary revenue;

SECTION 4: review of budgetary expenditure;

SECTION 5: analysis of consolidated accounts;

SECTION 6: analysis of loans, investments and advances;

SECTION 7: analysis of specified purpose accounts;

SECTION 8: analysis of other liabilities;

SECTION 9: analysis of foreign exchange accounts;

SECTION 10: analysis of unmatured debt; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

SECTION 1

1990-91
PUBLIC ACCOUNTS

Financial Overview and Supplementary Financial Information

CONTENTS

	Page
1990-91—The year in retrospect	1.2
The deficit and net debt	1.2
Factors affecting the deficit	1.2
Factors affecting financial requirements	1.5
Supplementary financial information	1.6
Public Accounts presentation	1.6
National Accounts presentation	1.13
Public Accounts and National Accounts reconciliation	1.14

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

1990-91 — THE YEAR IN RETROSPECT

This section provides an overview of the financial operations of the Government of Canada. The financial statements are set out in summary form, with comparative figures for the previous ten years. The financial transactions are presented in accordance with the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

The Deficit and Net Debt

The deficit for fiscal year 1990-91 was $30,618 million, an increase of $1,622 million from 1989-90. The increase in the deficit in 1990-91 was entirely attributable to the impact of higher interest rates on public debt charges, as budgetary revenues exceeded program spending. As a percentage of the economy as measured by Gross Domestic Product (GDP), the deficit has declined from a postwar peak of 8.7% in 1984-85 to 4.6% in 1990-91.

With the deficit increasing to $30,618 million in 1990-91, the accumulated deficit, or net debt, stood at $388,429 million as of March 31, 1991. As a percentage of GDP, the net debt stood at 57.8%, the highest level in the postwar period. The net debt figures, on an historical basis, have been revised to incorporate adjustments to previously published estimates. These include a correction of an error in the calculation in last year's Public Accounts to the allowance for the actuarial deficiency of the indexed portion of the Government's employee pension accounts. In addition, the Government has restated its investment in its holding of shares in Petro-Canada to reflect more properly the market value of these shares. Both of these adjustments have been made on a retroactive basis. The net impact of these adjustments on net debt is largely offsetting and is shown in Table 1.8a.

Table 1.1 sets out the deficit and net debt over the last ten fiscal years, both in absolute terms and as a percentage of GDP; figures for GDP relate to the calendar years ending in those years. Chart A compares the rate of growth of net debt with the rate of growth of GDP for the last ten fiscal years.

TABLE 1.1

DEFICIT AND NET DEBT
(in millions of dollars)

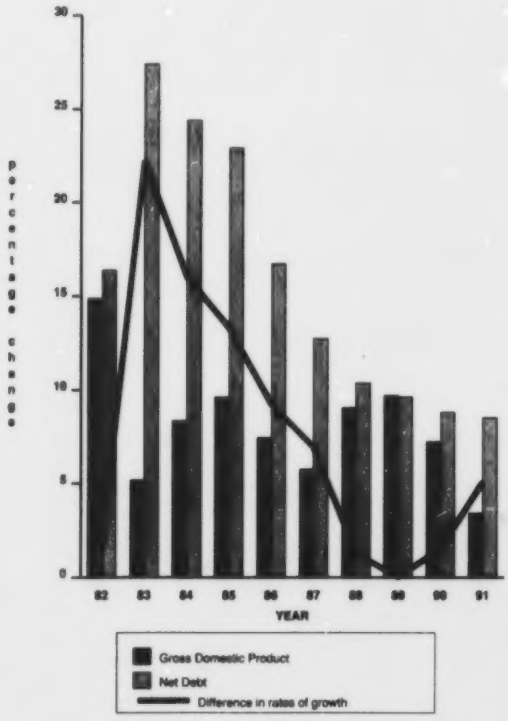
Year ended March 31	Budgetary deficit	% of Gross Domestic Product	Net debt	% of Gross Domestic Product
1982	15,583	4.4	105,889	29.7
1983	29,029	7.7	134,918	36.0
1984	32,917	8.1	167,835	41.4
1985	38,512	8.7	206,347	46.4
1986	34,583	7.2	240,930	50.4
1987	30,733	6.1	271,663	53.7
1988	28,201	5.1	299,864	54.4
1989	28,951	4.8	328,815	54.3
1990	28,996	4.5	357,811	55.1
1991	30,618	4.6	388,429	57.8

Factors Affecting the Deficit

The increase in the deficit of $1,622 million in 1990-91 was entirely due to the impact of interest rate developments on public debt charges. Public debt charges increased by $3,717 million in 1990-91 to $42,537 million. Interest rates rose significantly during the latter half of 1988-89 and remained high throughout both 1989-90 and 1990-91. Given the stock of debt, the compounding impact of these interest rate developments continued to push up public debt charges in 1990-91. Dampening the impact of these higher public debt charges on the deficit were the strength in personal income tax collections and the effects of discretionary policy actions introduced in past budgets which increased budgetary revenues and restrained the growth in program spending.

CHART A

GROSS DOMESTIC PRODUCT AND NET DEBT



Budgetary revenues in 1990-91 amounted to $119,353 million, up 5.0% from the level reported in 1989-90. The growth in budgetary revenues slowed considerably in 1990-91, reflecting the impact of the recession, particularly on corporate profits, and the transition to the Goods and Services Tax (GST).

Personal income tax revenues, the largest component of budgetary revenues, increased by 11.0% in 1990-91, down slightly from the increase of 12.8% recorded in 1989-90. The recession did not have a significant impact on personal incomes in 1990-91 --- personal incomes were up 7 1/2% in 1990 compared to an increase of 8% in 1989. In addition, personal income tax refunds in 1990-91 were over $0.7 billion lower than in 1989-90. This was largely due to the transitional impact of personal income tax reform. Although most of the personal income tax reform measures became effective January 1, 1988, withholding tables were not adjusted until July 1, 1988, with the result that personal income tax refunds were substantially higher in 1989-90.

Also contributing to the increase in budgetary revenues in 1990-91 were higher unemployment insurance contributions, up 18.3%, primarily reflecting increases in premium rates. Beginning in 1990, the financing provisions of the unemployment insurance program changed, whereby the full cost of the program is financed through employee-employer premiums. Previously, the federal government financed certain components of the program. As a result, premium rates were increased, effective January 1, 1990, which account for most of the year-over-year advance in unemployment insurance contributions. In addition, most of the increase of 15% in non-tax revenues was due to higher Bank of Canada profits and the Exchange Fund Account.

In contrast, both corporate income tax revenues and excise taxes and duties declined in 1990-91. Corporate income tax revenues declined 9.9% in 1990-91, as the recession had a pronounced effect on corporate profits. Rising unit labour costs, declining demand, and rising exchange rates reduced corporate profit margins to their lowest levels since the 1981-1982 recession. Corporate profits have declined steadily since the fourth quarter of 1988 and by the end of fiscal year 1990-91 were 65% below their pre-recession peak. However, the decline in collections has been less than the cumulative decline in profits, owing to the impact of the base-broadening measures introduced as part of the 1988 Income Tax Reform and the introduction of the Large Corporations Tax.

Excise taxes and duties, which include the federal manufacturers' sales tax (FST), the Goods and Services Tax (GST), customs import duties, and excise taxes, declined by 7.1% on a year-over-year basis. This decline is largely attributable to the replacement of the FST by the GST, effective January 1, 1991. There are a number of transitional costs associated with sales tax reform, which served to reduce the flow of excise taxes and duties during 1990-91. These include the repayment of FST paid on new and unused goods held in inventory as of December 31, 1990 and the prepayment of the low-income GST credit. These factors reduced excise taxes and duties by $1.8 billion in 1990-91. In addition, the remittance requirements are different for the GST and FST. Whereas, most large manufacturers were required to remit their FST liabilities twice a month to the Government, GST liabilities are remitted on a monthly, quarterly, or annual basis, based on the annual sales of the business. As a result, remittances were down significantly in January 1991, the month the GST was introduced. The impact of the recession on consumer demand and the phase-out of tariffs under the Canada-United States Free Trade Agreement also contributed to lower revenues in this component.

Budgetary expenditures were up 5.1%, or $7.3 billion, on a year-over-year basis. Public debt charges, the largest single component of budgetary expenditures, advanced by 9.6%, accounting for over half the overall increase in budgetary expenditures. Program spending --- that is total budgetary expenditure excluding public debt charges --- was up only 3.4%. The increase in public debt charges reflects the compounding effect of the high interest rates in the first half of 1990, coupled with the increase in the stock of debt.

The increase in program spending of 3.4% in 1990-91 was well below the rate of inflation of 4.8%, and slightly less than the average growth in program spending since 1984-85. Program spending growth since 1984-85 has increased at an annual average rate of only 3.6%. The increase in program spending in 1990-91 was largely attributable to the impact of the recession on the cyclically-sensitive components of spending, such as unemployment insurance benefits. However, the impact of these components was largely offset by expenditure reduction initiatives introduced in previous budgets.

The largest component of program spending --- transfers to persons --- advanced by 12.7% in 1990-91, primarily attributable to a 25.4% increase in unemployment insurance benefits as a result of the recession. Among the other programs within major transfers to persons, elderly benefit payments were up 6.0%, reflecting increases in both average benefits, which are indexed to quarterly changes in the consumer price index, and the eligible population base. Payments to Crown corporations were also higher.

Dampening the impact of these increases were lower transfer payments to other levels of government and on other program spending. Direct cash transfers to other levels of government declined between 1989-90 and 1990-91 as increases in Canada Assistance Plan transfers were offset by lower direct cash

transfers under the Established Programs Financing (EPF) and equalization programs. Other major transfers were lower, as declines in subsidies for regional and industrial development and agriculture more than offset higher transfers to developing countries and to Indian and Inuit peoples. Other program spending, which primarily consists of wages and salaries and other operating costs, was also lower. The decline reflects the impact of the ongoing restraint measures introduced in past budgets and the adjustment to the allowance for the actuarial liability for employee pensions, due to both the revisions in economic assumptions and the wage strategy announced in the February 1991 budget.

Table 1.2 sets out the levels and changes in revenues, expenditures and the deficit over the last ten years.

TABLE 1.2

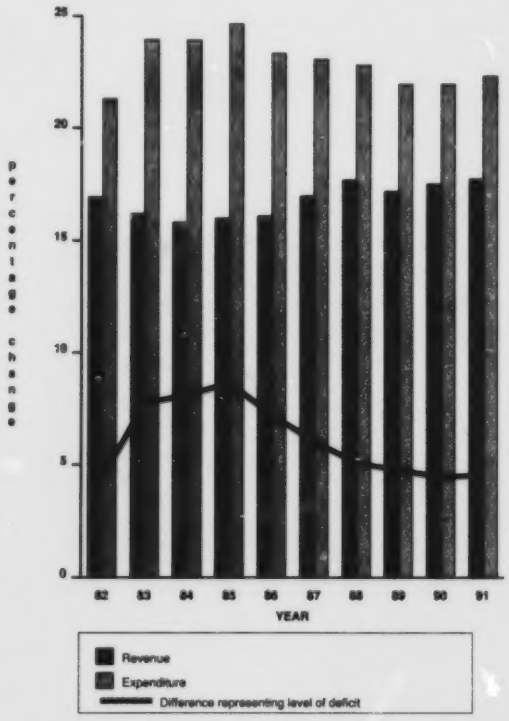
REVENUE, EXPENDITURE AND THE DEFICIT
(in millions of dollars)

Year ended March 31	Revenue	% change over preceding year	Expenditure	% change over preceding year	Deficit
1982	60,307	23.4	75,890	20.1	15,583
1983	60,662	0.6	89,691	18.2	29,029
1984	64,168	5.8	97,085	8.2	32,917
1985	71,056	10.7	109,568	12.9	38,512
1986	76,933	8.3	111,516	1.8	34,583
1987	85,931	11.7	116,664	4.6	30,733
1988	97,612	13.6	125,813	7.8	28,201
1989	104,067	6.6	133,018	5.7	28,951
1990	113,707	9.3	142,703	7.3	28,996
1991	119,353	5.0	149,971	5.1	30,618

Chart B compares the levels of revenue and expenditure, expressed as a percentage of GDP over the last ten years and shows the trend in the deficit over that period.

CHART B

REVENUE AND EXPENDITURE AS A
PERCENTAGE OF GROSS DOMESTIC PRODUCT



Factors affecting Financial Requirements

The government's net financial requirements reflect not only the difference between budgetary revenues and expenditures, but also the net source of funds generated by non-budgetary and foreign exchange transactions. Non-budgetary transactions in 1990-91 provided $6,080 million, down $2,386 million from 1989-90. The lower source of funds in 1990-91 was primarily due to a downward adjustment to the allowance for the actuarial liability for employee pensions, due both to revisions in economic assumptions and the federal government's wage strategy announced in the February 1991 budget. Financial requirements, excluding foreign exchange transactions, therefore, amounted to $24,538 million, up $4,008 million from the 1989-90 requirement. As a percentage of GDP, financial requirements, excluding foreign exchange transactions, were 3.7% in 1990-91.

Foreign exchange transactions resulted in a net requirement of $4,895 million, up $4,198 million from 1989-90. Foreign exchange transactions are primarily directed towards promoting orderly conditions in the Canadian dollar exchange market. As a result, total financial requirements amounted to $29,433 million, up $8,206 million from the 1989-90 requirement. Unmatured debt transactions amounted to $30,490 million in 1990-91, primarily in the form of Treasury bills and marketable bonds. Cash balances at March 31, 1991 stood at $2,569 million, up $1,057 million from the level at March 31, 1990.

Table 1.3 sets out the financial requirements over the last ten years, while Table 1.4 sets out the major components of non-budgetary transactions for the same period.

TABLE 1.3

FINANCIAL REQUIREMENTS
(in millions of dollars)

Year ended March 31	Budgetary deficit	Non-budgetary transactions	Financial requirements: Excluding foreign exchange transactions	Financial requirements: Foreign exchange transactions	Financial requirements: Including foreign exchange transactions
1982	–15,583	6,319	–9,264	558	–8,706
1983	–29,029	5,210	–23,819	–640	–24,459
1984	–32,917	7,698	–25,219	414	–24,805
1985	–38,512	8,688	–29,824	2,423	–27,401
1986	–34,583	4,073	–30,510	5,626	–24,884
1987	–30,733	7,815	–22,918	–6,390	–29,308
1988	–28,201	9,352	–18,849	–7,149	–25,998
1989	–28,951	6,471	–22,480	–5,730	–28,210
1990	–28,996	8,466	–20,530	–697	–21,227
1991	–30,618	6,080	–24,538	–4,895	–29,433

Source/requirement (–)

TABLE 1.4

NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

Year ended March 31	Loans, investments and advances	Specified purpose accounts	Other non-budgetary transactions	Total non-budgetary transactions
1982	–1,264	4,536	3,047	6,319
1983	–107	3,291	2,026	5,210
1984	–270	4,566	3,402	7,698
1985	709	5,100	2,879	8,688
1986	41	5,186	–1,154	4,073
1987	1,386	5,328	1,101	7,815
1988	1,509	6,766	1,077	9,352
1989	1,044	4,900	527	6,471
1990	1,050	6,418	998	8,466
1991	430	4,917	733	6,080

Source/requirement (–)

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a ten year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 1.5) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS[1]
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
I. Budgetary transactions										
A. Revenue, Table 1.6	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353
B. Expenditure, Table 1.7	−75,890	−89,691	−97,085	−109,568	−111,516	−116,664	−125,813	−133,018	−142,703	−149,971
Deficit	−15,583	−29,029	−32,917	−38,512	−34,583	−30,733	−28,201	−28,951	−28,996	−30,618
II. Non-budgetary transactions, Table 1.9										
A. Loans, investments and advances	−1,264	−107	−270	709	41	1,386	1,509	1,044	1,050	430
B. Specified purpose accounts	4,536	3,291	4,566	5,100	5,186	5,328	6,766	4,900	6,418	4,917
C. Other transactions	3,047	2,026	3,402	2,879	−1,154	1,101	1,077	527	998	733
Net source	6,319	5,210	7,698	8,688	4,073	7,815	9,352	6,471	8,466	6,080
Financial requirements (excluding foreign exchange transactions)[3]	−9,264	−23,819	−25,219	−29,824	−30,510	−22,918	−18,849	−22,480	−20,530	−24,538
III. Foreign exchange transactions[2], Table 1.10	558	−640	414	2,423	5,626	−6,390	−7,149	−5,730	−697	−4,895
Total financial requirements[3]	−8,706	−24,459	−24,805	−27,401	−24,884	−29,308	−25,998	−28,210	−21,227	−29,433
IV. Unmatured debt transactions[2], Table 1.10	9,395	22,418	26,638	26,847	23,770	29,182	22,913	28,510	20,906	30,490
Change in cash[4]	689	−2,041	1,833	−554	−1,114	−126	−3,085	300	−321	1,057
V. Cash balance at end of year, Table 1.10	6,620	4,579	6,412	5,858	4,744	4,618	1,533	1,833	1,512	2,569

Details can be found in other sections of this volume.

[1] Consistent with the Statement of Transactions in Section 2 of this volume.
[2] The change in unmatured debt payable in foreign currencies, −$1,149 million in 1990-91 (−$2,645 million in 1989-90), has been included as part of foreign exchange transactions.
[3] Cash requirements (−)
[4] Cash decrease (−)

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
I.Budgetary transactions										
A. REVENUE, Section 3										
Tax revenue—										
Income tax—										
Personal	24,046	26,330	26,967	29,254	33,008	37,878	45,125	46,026	51,895	57,601
Corporation	8,118	7,139	7,286	9,379	9,210	9,885	10,878	11,730	13,021	11,726
Unemployment insurance contributions	4,753	4,900	7,259	7,553	8,719	9,558	10,425	11,268	10,738	12,707
Non-resident	1,018	998	908	1,021	1,053	1,355	1,162	1,578	1,361	1,372
	37,935	*39,367*	*42,420*	*47,207*	*51,990*	*58,676*	*67,590*	*70,602*	*77,015*	*83,406*
Excise taxes and duties—										
Goods and services tax										2,574
Sales tax	6,148	5,842	6,561	7,592	9,345	11,972	12,927	15,645	17,672	13,630
Customs import duties	3,435	2,828	3,376	3,794	3,971	4,187	4,385	4,521	4,587	4,001
Other	1,739	1,959	2,110	2,312	2,827	2,925	3,026	2,959	3,425	3,466
	11,322	*10,629*	*12,047*	*13,698*	*16,143*	*19,084*	*20,338*	*23,125*	*25,684*	*23,671*
Energy taxes—										
Excise tax—Gasoline	436	408	386	404	729	1,279	2,286	2,174	2,154	2,242
Petroleum and gas revenue tax	864	1,960	2,106	2,563	2,037	473	–75	105	57	–1
Excise tax—Aviation gas and diesel fuel					41	213	385	369	260	231
Natural gas and gas liquids tax	998	1,264	524	–15	–15	1		–1		
Oil export charges	964	626	347	677	327		1			
Special petroleum compensation charge	473									
Canadian Ownership special charge	786	889	805	850	229	–1	6	–1		
	4,521	*5,147*	*4,168*	*4,479*	*3,348*	*1,965*	*2,603*	*2,646*	*2,471*	*2,472*
	15,843	*15,776*	*16,215*	*18,177*	*19,491*	*21,049*	*22,941*	*25,771*	*28,155*	*26,143*
Other tax revenue	120	132	126	107	126	144	207	265	226	279
Total tax revenue	53,898	55,275	58,761	65,491	71,607	79,869	90,738	96,638	105,396	109,828
Non-tax revenue—										
Return on investments—										
Bank of Canada	1,944	1,885	1,713	1,858	1,856	1,971	1,871	1,938	2,239	2,809
Canada Mortgage and Housing Corporation	873	892	941	913	892	866	853	845	822	772
Farm Credit Corporation	296	361	424	463	386	354	326	301	239	230
Exchange Fund Account	711	435	345	224	–505	366	752	1,658	1,661	2,258
Interest on bank deposits	701	433	395	243	278	219	279	256	278	285
Other return on investments	675	622	448	597	754	479	656	549	611	453
	5,200	*4,628*	*4,266*	*4,298*	*3,661*	*4,255*	*4,737*	*5,547*	*5,850*	*6,807*
Other non-tax revenue	1,209	759	1,141	1,267	1,665	1,807	2,137	1,882	2,461	2,718
Total non-tax revenue	6,409	5,387	5,407	5,565	5,326	6,062	6,874	7,429	8,311	9,525
Total net revenue	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353

TABLE 1.7

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
I. Budgetary transactions										
B. EXPENDITURE, Section 4										
Transfer payments—										
To persons—										
Old age security benefits, guaranteed income supplements and spouses' allowances	8,585	9,643	10,406	11,418	12,525	13,445	14,349	15,202	16,154	17,131
Unemployment insurance benefits	5,446	9,823	9,782	10,052	10,036	10,444	10,487	10,972	11,694	14,665
Family allowances	2,020	2,231	2,326	2,418	2,501	2,534	2,564	2,606	2,653	2,736
Other	1,262	1,270	1,177	1,323	1,525	1,393	1,510	1,596	1,543	1,582
	17,313	*22,967*	*23,691*	*25,211*	*26,587*	*27,816*	*28,910*	*30,376*	*32,044*	*36,114*
To other levels of Government—										
Fiscal arrangements	4,750	5,597	5,977	5,985	5,941	6,302	7,007	8,127	8,653	8,280
Insurance and medical care services	4,283	4,060	5,564	6,330	6,400	6,607	6,558	6,678	6,663	6,033
Canada Assistance Plan	2,298	2,832	3,288	3,745	3,916	4,051	4,246	4,556	5,006	5,788
Education support	1,628	1,532	2,065	2,265	2,277	2,232	2,242	2,227	2,166	1,861
Other	988	1,082	1,228	1,548	1,725	1,461	1,949	2,495	2,643	2,341
	13,947	*15,103*	*18,122*	*19,873*	*20,259*	*20,653*	*22,002*	*24,083*	*25,131*	*24,303*
Other transfer payments	7,786	9,047	11,966	13,986	12,587	12,891	14,678	14,187	13,500	12,910
	39,046	47,117	53,779	59,070	59,433	61,360	65,590	68,646	70,675	73,327
Crown corporations expenditures	4,753	7,150	5,198	6,576	4,809	5,288	5,159	6,072	5,581	6,145
Operating and capital expenditures—										
National Defence	5,672	6,599	7,488	8,416	8,691	9,518	10,257	10,434	10,859	11,544
All other departments and agencies	11,305	11,922	12,543	13,051	13,142	13,840	15,779	14,697	16,768	16,418
	16,977	18,521	20,031	21,467	21,833	23,358	26,036	25,131	27,627	27,962
Total program spending	60,776	72,788	79,008	87,113	86,075	90,006	96,785	99,849	103,883	107,434
Public debt charges	15,114	16,903	18,077	22,455	25,441	26,658	29,028	33,169	38,820	42,537
Total net expenditure	75,890	89,691	97,085	109,568	111,516	116,664	125,813	133,018	142,703	149,971

TABLE 1.8

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
FINANCIAL ASSETS										
LOANS, INVESTMENTS AND ADVANCES										
Enterprise Crown corporations	23,917	25,752	26,151	25,434	25,551	24,721	23,271	22,537	21,977	21,727
Less: allowance for valuation	2,898	4,816	4,950	5,050	4,950	5,050	4,650	5,450	5,550	5,650
	21,019	*20,936*	*21,201*	*20,384*	*20,601*	*19,671*	*18,621*	*17,087*	*16,427*	*16,077*
Other	8,861	9,444	10,018	10,725	10,867	10,311	9,952	10,198	9,208	9,228
Less: allowance for valuation	5,039	5,432	6,001	6,600	7,000	6,900	7,000	6,800	6,200	6,300
	3,822	*4,012*	*4,017*	*4,125*	*3,867*	*3,411*	*2,952*	*3,398*	*3,008*	*2,928*
Total Net Loans, Investments and Advances	***24,841***	***24,948***	***25,218***	***24,509***	***24,468***	***23,082***	***21,573***	***20,485***	***19,435***	***19,005***
FOREIGN EXCHANGE ACCOUNTS										
International reserves held in the Exchange Fund Account	3,023	4,636	3,623	4,211	3,459	8,212	14,779	17,422	15,393	19,066
International Monetary Fund—Subscriptions	2,780	2,716	3,995	3,985	4,670	4,936	5,038	4,534	4,474	4,565
Less: International Monetary Fund—Notes payable and Special Drawing Rights allocations	3,391	3,323	4,302	4,332	5,151	5,580	5,815	5,186	5,045	5,063
Total Net Foreign Exchange Accounts	***2,412***	***4,029***	***3,316***	***3,864***	***2,978***	***7,568***	***14,002***	***16,770***	***14,822***	***18,568***
ACCOUNTS RECEIVABLE	***1,576***	***1,514***	***1,447***	***1,516***	***1,590***	***1,711***	***1,838***	***2,157***	***2,421***	***3,165***
CASH IN TRANSIT	***1,829***	***2,565***	***1,876***	***1,882***	***1,693***	***1,468***	***2,322***	***2,087***	***2,035***	***2,196***
CASH	***6,620***	***4,579***	***6,412***	***5,858***	***4,744***	***4,618***	***1,533***	***1,833***	***1,512***	***2,569***
TOTAL FINANCIAL ASSETS	**37,278**	**37,635**	**38,269**	**37,629**	**35,473**	**38,447**	**41,268**	**43,332**	**40,225**	**45,503**
ACCUMULATED DEFICIT	**105,889**	**134,918**	**167,835**	**206,347**	**240,930**	**271,663**	**299,864**	**328,815**	**357,811**	**388,429**
TOTAL	**143,167**	**172,553**	**206,104**	**243,976**	**276,403**	**310,110**	**341,132**	**372,147**	**398,036**	**433,932**
LIABILITIES										
SPECIFIED PURPOSE ACCOUNTS										
Canada Pension Plan Account (net)	1,025	1,173	1,307	1,502	1,773	1,978	2,284	2,540	2,962	3,459
Superannuation accounts (net)	30,143	34,126	37,988	42,290	46,970	51,965	57,388	63,213	69,597	74,807
Government Annuities Account	1,172	1,150	1,124	1,095	1,060	1,024	987	948	907	864
Deposit and trust accounts	1,321	839	1,099	1,353	1,776	1,795	1,747	1,221	1,156	1,114
Provincial tax collection agreements account	1,415	1,031	1,308	1,617	1,390	1,447	2,497	1,766	1,398	585
Other	323	371	430	499	573	661	733	834	920	1,028
Total Specified Purpose Accounts	***35,399***	***38,690***	***43,256***	***48,356***	***53,542***	***58,870***	***65,636***	***70,522***	***76,940***	***81,857***
OTHER LIABILITIES	***14,601***	***17,301***	***19,947***	***22,901***	***21,632***	***22,629***	***24,687***	***25,324***	***26,534***	***28,172***
UNMATURED DEBT										
Payable in Canadian currency	87,759	110,177	136,815	163,662	187,432	216,614	239,527	267,981	288,887	319,377
Payable in foreign currencies	5,408	6,385	6,086	9,057	13,797	11,997	11,282	8,320	5,675	4,526
Total Unmatured Debt	***93,167***	***116,562***	***142,901***	***172,719***	***201,229***	***228,611***	***250,809***	***276,301***	***294,562***	***323,903***
TOTAL	**143,167**	**172,553**	**206,104**	**243,976**	**276,403**	**310,110**	**341,132**	**372,147**	**398,036**	**433,932**

TABLE 1.8a

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
STATEMENT OF RETROACTIVE ADJUSTMENTS TO THE ACCUMULATED DEFICIT
(in millions of dollars)

	Year ended March 31								
	1982	1983	1984	1985	1986	1987	1988	1989	1990
Accumulated deficit—as previously reported	106,528	135,262	167,985	206,497	241,080	271,813	300,014	328,965	357,961
Allowance for actuarial liability for employee pensions	−1,300	−1,400	−1,400	−1,400	−1,400	−1,400	−1,400	−1,400	−1,400
Allowance for valuation of assets	661	1,056	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Revised accumulated deficit—end of year	105,889	134,918	167,835	206,347	240,930	271,663	299,864	328,815	357,811

TABLE 1.9

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
II. Non-budgetary transactions										
A. LOANS, INVESTMENTS AND ADVANCES, Section 6										
Enterprise Crown corporations—										
Lending institutions—										
Canada Deposit Insurance Corporation	–200	60	140	–40	–895	–268	–131	–361	320	150
Canada Mortgage and Housing Corporation	–199	–30	194	364	195	254	234	273	201	194
Export Development Corporation	52	–40	–5	39	64	49	55	25	–75	–16
Farm Credit Corporation	–348	–394	–379	172	214	591	–179	230	104	–82
Federal Business Development Bank	125	145	172	157	119	93	51			
	–570	*–259*	*122*	*692*	*–303*	*719*	*30*	*167*	*550*	*246*
All other enterprise Crown corporations—										
Canadian National Railway Company		–41	–62	2	9	352	29	12	12	13
Petro-Canada	–840	–1,354	–660							
Other	–346	–181	201	23	177	–272	1,391	–178	–2	–9
	–1,186	*–1,576*	*–521*	*25*	*186*	*80*	*1,420*	*–166*	*10*	*4*
Allowance for valuation	386	1,918	134	100	–100	100	–400	1,050	100	100
	–1,370	***83***	***–265***	***817***	***–217***	***899***	***1,050***	***1,051***	***660***	***350***
Other loans, investments and advances—										
Provincial and territorial governments	28	–41	35	67	110	89	37	28	–140	86
National governments including developing countries	–276	–273	–167	–172	–142	124	81	132	696	19
International organizations (subscriptions less notes)	–166	–213	–335	–378	–220	46	15	–24	–70	–37
Veteran's Land Act Fund advances less allowance for conditional benefits	29	28	31	32	31	26	24	20	17	13
Joint and mixed enterprises	8	–42	7	–93	–61	237	319	36	362	
Miscellaneous	–17	–42	–145	–163	140	65	–117	1	125	–101
	–394	*–583*	*–574*	*–707*	*–142*	*587*	*359*	*193*	*990*	*–20*
Allowance for valuation	500	393	569	599	400	–100	100	–200	–600	100
	106	***–190***	***–5***	***–108***	***258***	***487***	***459***	***–7***	***390***	***80***
Total loans, investments and advances after allowance for valuation	–1,264	–107	–270	709	41	1,386	1,509	1,044	1,050	430
B. SPECIFIED PURPOSE ACCOUNTS, Section 7										
Liability accounts—										
Canada Pension Plan Account	152	148	134	195	271	205	306	255	422	497
Superannuation accounts	3,514	3,983	3,862	4,302	4,680	4,995	5,423	5,825	6,384	5,210
Government Annuities Account	–21	–22	–26	–29	–35	–36	–37	–39	–41	–43
Deposit and trust accounts	899	–482	260	254	423	19	–47	–518	–65	–42
Provincial tax collection agreements account	–56	–384	277	309	–227	57	1,050	–731	–368	–813
Other	48	48	59	69	74	88	71	108	86	108
Total specified purpose accounts	4,536	3,291	4,566	5,100	5,186	5,328	6,766	4,900	6,418	4,917
C. OTHER TRANSACTIONS, Sections 8 and 11										
Accounts receivable	–192	48	–5		–97	–114	–85	–314	–20	–744
Cash in transit	–79	–722	761	–75	212	218	–896	631	–192	–161
Other liabilities	3,318	2,700	2,646	2,954	–1,269	997	2,058	210	1,210	1,638
Total other transactions	3,047	2,026	3,402	2,879	–1,154	1,101	1,077	527	998	733
Net non-budgetary transactions after allowance for valuation	6,319	5,210	7,698	8,688	4,073	7,815	9,352	6,471	8,466	6,080
Summary—										
Net non-budgetary transactions before allowance for valuation	5,433	2,899	6,995	7,989	3,773	7,815	9,652	5,621	8,966	5,880
Allowance for valuation	886	2,311	703	699	300		–300	850	–500	200
Net non-budgetary transactions after allowance for valuation	6,319	5,210	7,698	8,688	4,073	7,815	9,352	6,471	8,466	6,080

Source/requirement (–)

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
III. Foreign exchange transactions, Section 9										
International reserves held in the Exchange Fund Account	–185	–1,613	1,013	–588	752	–4,753	–6,567	–2,643	2,029	–3,673
International Monetary Fund—Subscriptions	181	64	–1,279	10	–685	–266	–102	504	60	–91
	–4	*–1,549*	*–266*	*–578*	*67*	*–5,019*	*–6,669*	*–2,139*	*2,089*	*–3,764*
Less: International Monetary Fund—Notes payable	2	44	–961	–32	–637	–359	–208	495	126	5
Special Drawing Rights allocations	70	24	–18	2	–182	–70	–27	134	15	–23
	72	*68*	*–979*	*–30*	*–819*	*–429*	*–235*	*629*	*141*	*–18*
Unmatured debt transactions payable in foreign currencies	634	977	–299	2,971	4,740	–1,800	–715	–2,962	–2,645	–1,149
Total foreign exchange transactions	558	–640	414	2,423	5,626	–6,390	–7,149	–5,730	–697	–4,895
IV. Unmatured debt transactions, Section 10										
Marketable bonds	3,000	4,989	7,281	12,379	15,584	13,337	9,928	10,899	10,689	15,294
Canada savings bonds	9,166	7,663	5,563	3,756	2,285	64	9,014	–5,567	–6,827	–6,485
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	18	17	18	16	240	1,351	696	513	67	420
Treasury bills	–2,395	9,750	12,575	10,600	9,650	15,000	4,100	21,650	15,850	20,600
Notes and loans	268	863	1,085	2,987	861	–2,823	–1,171	–2,015	–1,734	–163
Canada bills						1,045		86	315	–438
	10,057	*23,282*	*26,522*	*29,738*	*28,620*	*27,974*	*22,567*	*25,566*	*18,360*	*29,228*
Less: Government's holdings of unmatured debt—										
Marketable bonds	14	–110	172	–122	137	–175	141	–46	107	–58
Canada savings bonds held on account of employees	14	–3	11	42	–27	36	11	10	–36	19
Canada savings bonds held on account of the Payroll Savings Plan						731	217	54	28	–74
Unmatured debt transactions payable in foreign currencies	634	977	–299	2,971	4,740	–1,800	–715	–2,962	–2,645	–1,149
	662	*864*	*–116*	*2,891*	*4,850*	*–1,208*	*–346*	*–2,944*	*–2,546*	*–1,262*
Total unmatured debt transactions payable in Canadian currency	9,395	22,418	26,638	26,847	23,770	29,182	22,913	28,510	20,906	30,490
V. Cash balance at end of year, Section 11										
In Canadian currency	6,541	4,193	6,329	5,779	4,566	4,479	1,381	1,708	1,369	2,459
In foreign currencies	79	386	83	79	178	139	152	125	143	110
Total cash balance	6,620	4,579	6,412	5,858	4,744	4,618	1,533	1,833	1,512	2,569

Source/requirement (–)

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
CANADA PENSION PLAN ACCOUNT										
Receipts—										
Employer and employee contributions	3,282	3,446	3,716	3,879	4,495	4,976	5,583	6,248	7,278	7,969
Investment income	1,850	2,236	2,534	2,889	3,162	3,404	3,669	3,913	4,182	4,410
Disbursements—										
Pensions	–2,456	–3,036	–3,657	–4,224	–4,887	–5,722	–7,329	–8,445	–9,473	–10,541
Administration expenses	–76	–85	–89	–100	–111	–140	–135	–134	–145	–163
Net	2,600	2,561	2,504	2,444	2,659	2,518	1,788	1,582	1,842	1,675
Investments—Securities in Investment Fund	–2,448	–2,413	–2,370	–2,249	–2,388	–2,313	–1,482	–1,327	–1,420	–1,178
Total (net) Canada Pension Plan Account	152	148	134	195	271	205	306	255	422	497

TABLE 1.11
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS—*Concluded*
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
SUPERANNUATION ACCOUNTS										
Public Service Superannuation Account—										
Receipts—										
Government contribution	321	339	349	373	391	398	427	434	426	478
Employee contributions	331	339	362	379	384	410	415	406	456	483
Public Service corporations—Employer and employee contributions	128	232	239	246	246	242	240	248	253	252
Interest	837	981	1,261	1,616	1,993	2,445	2,775	3,075	3,392	3,745
Actuarial liability adjustment	951	267								
Other	14	21	21	21	25	31	31	33	42	43
Disbursements—										
Annuities	–466	–523	–576	–647	–740	–835	–931	–1,037	–1,142	–1,247
Other	–65	–45	–42	–49	–65	–77	–116	–159	–118	–107
Change in unamortized portion of actuarial deficiency	–375	301	481	356	244	53				
Net	*1,676*	*1,912*	*2,095*	*2,295*	*2,478*	*2,667*	*2,841*	*3,000*	*3,309*	*3,647*
Canadian Forces Superannuation Account—										
Receipts—										
Government contribution	159	183	200	212	223	233	247	255	270	288
Employee contributions	91	105	113	120	125	131	139	142	151	161
Interest	618	755	933	1,125	1,350	1,546	1,782	1,968	2,161	2,370
Actuarial liability adjustment	454	286	20							
Other	1	2	2	2	2	3	2	3	4	4
Disbursements—										
Annuities	–292	–315	–336	–363	–394	–426	–459	–499	–544	–586
Other	–15	–12	–10	–13	–16	–17	–20	–25	–31	–31
Change in unamortized portion of actuarial deficiency	–151	20	239	203	152	62	4		–1	–2
Net	*865*	*1,024*	*1,161*	*1,286*	*1,442*	*1,532*	*1,695*	*1,844*	*2,010*	*2,204*
Royal Canadian Mounted Police Superannuation Account—										
Receipts—										
Government contribution	52	61	65	67	68	72	82	99	71	93
Employee contributions	27	31	34	34	34	37	40	41	43	47
Interest	68	103	127	157	196	237	271	307	349	393
Actuarial liability adjustment	51	5								
Disbursements—										
Annuities	–16	–19	–21	–24	–27	–33	–40	–48	–59	–68
Other	–3	–2	–2	–2	–2	–3	–2	–2	–2	–3
Change in unamortized portion of actuarial deficiency	–21	17	22	19	11	1				
Net	*158*	*196*	*225*	*251*	*280*	*311*	*351*	*397*	*402*	*462*
Supplementary Retirement Benefits Account—										
Receipts—										
Government contribution	88	81	94	100	103	111	115	115	130	139
Employee contributions	83	87	94	100	103	111	115	115	129	139
Public Service corporations—Employer and employee contributions	24	43	45	46	47	45	48	50	52	52
Other	159	180	185	260	268	273	332	398	471	610
Disbursements—										
Annuities	–26	–31	–27	–25	–27	–37	–53	–71	–94	–118
Other	–13	–9	–10	–11	–14	–18	–21	–23	–25	–25
Net	*315*	*351*	*381*	*470*	*480*	*485*	*536*	*584*	*663*	*797*
	3,014	3,483	3,862	4,302	4,680	4,995	5,423	5,825	6,384	7,110
Allowance for the actuarial liability for employee pensions	500	500								–1,900
Total (net) superannuation accounts	3,514	3,983	3,862	4,302	4,680	4,995	5,423	5,825	6,384	5,210

Source/requirement (–)

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework.

In 1990-91, the National Accounts deficit increased by $3,197 million or 13.9% from the 1989-90 level. This reflects a 6.2% increase in revenue and a 7.4% increase in expenditure.

TABLE 1.12

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
I. National Accounts transactions[1]										
A. REVENUE—										
Direct taxes—										
Persons	30,563	33,213	35,715	37,893	44,218	50,110	56,687	58,871	65,349	74,706
Corporations	8,926	9,292	10,049	11,354	11,418	10,357	12,023	12,078	11,422	10,289
Non-residents	1,163	1,116	1,051	1,170	1,192	1,448	1,418	1,808	1,421	1,610
Total direct taxes	*40,652*	*43,621*	*46,815*	*50,417*	*56,828*	*61,915*	*70,128*	*72,757*	*78,192*	*86,605*
Indirect taxes	19,355	16,863	16,789	18,719	18,708	21,812	24,115	26,277	29,127	27,140
Other current transfers from persons	15	15	16	18	24	23	25	28	32	32
Investment income	5,891	4,913	6,567	7,256	7,933	8,067	9,022	10,458	11,512	12,450
Capital consumption allowances	944	1,008	1,077	1,176	1,255	1,303	1,354	1,449	1,563	1,682
Total revenue	66,857	66,420	71,264	77,586	84,748	93,120	104,644	110,969	120,426	127,909
B. EXPENDITURE—										
Current goods and services—										
Defence	5,689	6,896	7,560	8,447	9,203	9,505	10,225	10,642	11,171	11,848
Non-defence	11,259	12,283	12,603	13,314	14,115	14,600	14,855	15,366	16,937	18,184
Total current goods and services	*16,948*	*19,179*	*20,163*	*21,761*	*23,318*	*24,105*	*25,080*	*26,008*	*28,108*	*30,032*
Transfer payments to persons	19,776	25,989	28,254	30,440	31,809	33,570	34,799	36,548	38,819	43,944
Subsidies	6,535	5,915	5,825	7,804	5,206	5,405	6,357	5,591	4,964	5,203
Capital assistance	1,042	3,373	3,239	3,452	2,716	2,414	1,792	1,580	1,589	1,379
Current transfers to non-residents	944	1,072	1,282	1,541	1,537	1,904	2,262	2,468	2,950	2,323
Interest on the public debt	14,855	16,821	17,900	22,116	25,102	26,385	28,680	32,885	38,570	42,017
Transfers to provinces	14,217	15,902	18,316	20,120	20,269	20,959	22,781	23,953	25,211	25,915
Transfers to local governments	326	345	528	503	488	523	653	702	884	880
Gross capital formation	1,276	1,310	1,714	2,433	2,175	1,944	1,902	2,217	2,271	2,353
Total expenditure	75,919	89,906	97,221	110,170	112,620	117,209	124,306	131,952	143,366	154,046
Deficit	-9,062	-23,486	-25,957	-32,584	-27,872	-24,089	-19,662	-20,983	-22,940	-26,137

[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1991.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are, thus, recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis with the exception of the non-tax revenue . While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis. This difference also results in a different treatment of the acceleration of source deductions and sales and excise taxes by large firms.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to, and interest payments on, these accounts are included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

Both the Public Accounts and the National Accounts include the financial activities of the consolidated Crown corporations. However, the inclusions are not identical.

TABLE 1.13

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31									
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Budgetary revenue—Public Accounts	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353
Reconciling items—										
Government pension receipts	3,960	4,508	4,965	5,528	6,070	6,548	7,176	7,756	8,523	9,212
Corporate income tax—Excess of accruals over collections	–91	910	520	–458	–138	–58	1,483	348	–1,599	–1,437
Capital consumption allowances	944	1,008	1,077	1,176	1,255	1,303	1,354	1,449	1,563	1,682
Petroleum compensation charge[1]	3,855	2,852	1,833	2,291	690					
Non-tax revenue[2]	–488	–580	–656	–835	–989	–968	–1,260	–1,190	–1,316	–1,262
Deficits of Government business enterprises	–1,465	–1,208	–1,088	–1,104	–933	–938	–937	–907	–991	–726
Miscellaneous[3]	–165	–1,732	445	–68	1,860	1,302	–784	–554	539	1,087
Total revenue—National Accounts	66,857	66,420	71,264	77,586	84,748	93,120	104,644	110,969	120,426	127,909
Budgetary expenditure—Public Accounts	75,890	89,691	97,085	109,568	111,516	116,664	125,813	133,018	142,703	149,971
Reconciling items—										
Government pension payments	878	961	1,029	1,139	1,285	1,437	1,600	1,801	1,882	1,941
Net expenditure of funds and agencies[4]	1,571	1,245	1,403	1,457	1,442	1,568	1,555	1,344	1,726	1,207
Capital consumption allowances	944	1,008	1,077	1,176	1,255	1,303	1,354	1,449	1,563	1,682
Petroleum compensation program[5]	3,804	2,746	1,763	2,238	1,133	6	60			
Non-tax revenue[6]	–488	–580	–656	–835	–989	–968	–1,260	–1,190	–1,316	–1,262
Deficits of Government business enterprises	–1,465	–1,208	–1,088	–1,104	–933	–938	–937	–907	–991	–726
Budgetary transfers to funds and agencies	–2,789	–927	–1,232	–1,526	–1,273	–1,213	–1,336	–1,335	–1,265	–1,063
Miscellaneous[7]	–2,426	–3,030	–2,160	–1,943	–816	–650	–2,543	–2,228	–936	2,296
Total expenditure—National Accounts	75,919	89,906	97,221	110,170	112,620	117,209	124,306	131,952	143,366	154,046

(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(3) Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, imputed items, the treatment of revenue in the supplementary accounting period after March 31, and the treatment of the acceleration of source deductions and sales and excise taxes by large firms.

(4) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

(5) This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

(6) Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(7) Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

SECTION 2

1990-91
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

CONTENTS

	Page
Audited financial statements—	
Preface	2.3
Statement of responsibility	2.5
Statement of transactions	2.6
Statement of accumulated deficit	2.6
Statement of revenue and expenditure	2.7
Statement of assets and liabilities	2.8
Statement of changes in financial position	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.23
Supplementary information—	
Observations by the Auditor General on the financial statements of the Government of Canada	2.25

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The financial statements consist of five statements and accompanying notes.

The first statement is the Statement of Transactions, which shows the extent to which cash going out from the Government exceeded cash coming in (financial requirements), and the resulting net new borrowing. The financial transactions are classified into the following categories:

- **Budgetary transactions** are all transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, tax and non-tax revenue, together with expenditures.

- **Non-budgetary transactions** are all transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in all other liabilities, other than those related to foreign exchange and unmatured debt.

- **Foreign exchange transactions** are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), accounting for the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- **Unmatured debt transactions** show increases or decreases in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. They exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Accumulated Deficit, which reflects the net accumulation of annual deficits and surpluses since Confederation. Because of the restatement of prior period results, the accumulated deficit at the beginning of the year, shown for 1990 and 1991, has been restated.

The third statement is the Statement of Revenue and Expenditure, which presents the Government's revenue and expenditure (results of operations) for the year.

The fourth statement is the Statement of Assets and Liabilities. This statement discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences that are not reported on this statement are fixed assets, having been accounted for as expenditures, and tax revenues which are reported on a cash basis. The difference, therefore, between total assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government.

The fifth statement is the Statement of Changes in Financial Position, which provides information on the Government's cash requirements for operating and investing activities, and how these activities were financed.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide more detailed information in respect of matters reported in the financial statements. The opinion of the Auditor General on the financial statements does not extend to these other sections and volumes of the Public Accounts.

STATEMENT OF RESPONSIBILITY

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and on a basis consistent with that of the preceding year.

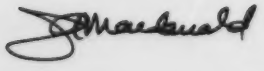
Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; a notable exception is that tax revenues are reported on a cash basis. Furthermore, fixed assets are charged to budgetary expenditure at the time of acquisition or construction. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

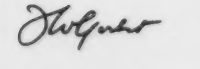
The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government as presented in this section of Volume I. The duties of the Auditor General in that respect are contained in section 6 of the Auditor General Act which states in part that the Auditor General shall express his opinion as to whether the financial statements present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have. Additional information is provided in the observations at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

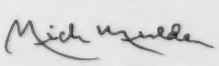
On behalf of the Government of Canada.



J.A. MACDONALD
Comptroller General of Canada



FREDERICK W. GORBET
Deputy Minister of Finance



NICK MULDER
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1991
(in millions of dollars)

	1991	1990 [2]
BUDGETARY TRANSACTIONS		
Revenue	119,353	113,707
Expenditure	-149,971	-142,703
Deficit for the year	-30,618	-28,996
NON-BUDGETARY TRANSACTIONS		
Net source from loans, investments and advances	430	1,050
Net source from specified purpose accounts	4,917	6,418
Net source from other transactions	733	998
Net source	**6,080**	**8,466**
Financial requirements (excluding foreign exchange transactions)	**-24,538**	**-20,530**
NET REQUIREMENT FROM FOREIGN EXCHANGE TRANSACTIONS [1]	*-4,895*	*-697*
Total financial requirements	**-29,433**	**-21,227**
NET INCREASE IN UNMATURED DEBT TRANSACTIONS [1]	*30,490*	*20,906*
Increase or decrease (-) in cash	**1,057**	**-321**
CASH BALANCE AT BEGINNING OF YEAR	*1,512*	*1,833*
CASH BALANCE AT END OF YEAR	*2,569*	*1,512*

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.
[1] Change in unmatured debt payable in foreign currencies, -$1,149 million in 1991 (-$2,645 million in 1990), has been included as part of foreign exchange transactions.
[2] Restated to reflect retroactive adjustements as reported in Note 7*i*.

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1991
(in millions of dollars)

	1991	1990
ACCUMULATED DEFICIT, BEGINNING OF YEAR		
As previously reported	357,961	328,965
Decrease in accumulated deficit at the beginning of the year due to restatement of prior period figures (Note 7)	-150	-150
Accumulated deficit, beginning of year, as restated	357,811	328,815
Deficit for the year	30,618	28,996
ACCUMULATED DEFICIT, END OF YEAR (Note 7)	*388,429*	*357,811*

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1991

(in millions of dollars)

	1991		1990 [3]	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE (Note 4)—				
TAX REVENUE				
Income tax—				
Personal	57,601	57,601	51,895	51,895
Corporation	11,726	11,726	13,021	13,021
Unemployment insurance contributions	12,707	12,707	10,738	10,738
Non-resident	1,372	1,372	1,361	1,361
	83,406	*83,406*	*77,015*	*77,015*
Excise taxes and duties—				
Goods and services tax[2]	2,574	2,574		
Sales tax and excise taxes	20,057	19,568	24,063	23,568
Customs import duties	4,001	4,001	4,587	4,587
	26,632	*26,143*	*28,650*	*28,155*
Other tax revenue	279	279	226	226
	110,317	***109,828***	***105,891***	***105,396***
NON-TAX REVENUE				
Return on investments	6,857	6,807	5,967	5,850
Other non-tax revenue	5,538	2,718	5,300	2,461
	12,395	***9,525***	***11,267***	***8,311***
TOTAL REVENUE	122,712	119,353	117,158	113,707
EXPENDITURE—				
TRANSFER PAYMENTS—				
To persons—				
Old age security benefits, guaranteed income supplements and spouses' allowances	17,131	17,131	16,154	16,154
Unemployment insurance benefits	14,665	14,665	11,694	11,694
Family allowances	2,736	2,736	2,653	2,653
Other	1,582	1,582	1,543	1,543
	36,114	*36,114*	*32,044*	*32,044*
To other levels of government—				
Fiscal arrangements	8,280	8,280	8,653	8,653
Insurance and medical care services	6,033	6,033	6,663	6,663
Canada Assistance Plan	5,788	5,788	5,006	5,006
Education support	1,861	1,861	2,166	2,166
Other	2,341	2,341	2,643	2,643
	24,303	*24,303*	*25,131*	*25,131*
Other transfer payments	12,910	12,910	13,500	13,500
TOTAL TRANSFER PAYMENTS (Note 5)	***73,327***	***73,327***	***70,675***	***70,675***
Crown corporations expenditures (Notes 5 and 8)	***7,007***	***6,145***	***6,569***	***5,581***
Other program expenditures—				
National Defence	11,891	11,544	11,206	10,859
All other departments and agencies	18,568	16,418	18,884	16,768
TOTAL OTHER PROGRAM EXPENDITURES (Note 5)	***30,459***	***27,962***	***30,090***	***27,627***
Public debt charges	***42,537***	***42,537***	***38,820***	***38,820***
TOTAL EXPENDITURE (Note 6)	153,330	149,971	146,154	142,703
DEFICIT FOR THE YEAR	30,618	30,618	28,996	28,996

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.

[1] The difference between Gross and Net is revenue credited to appropriations and revenue of consolidated Crown corporations.

[2] The Goods and Services Tax was introduced on January 1, 1991. Therefore, there is no comparative information for 1990.

[3] Restated to reflect retroactive adjustments as reported in Note 7*i*.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1991

(in millions of dollars)

	1991	1990 [1]
FINANCIAL ASSETS		
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations (Notes 8 and 15)—		
Lending institutions—		
Canada Deposit Insurance Corporation	1,225	1,375
Canada Mortgage and Housing Corporation	8,509	8,703
Export Development Corporation	788	772
Farm Credit Corporation	3,450	3,368
Federal Business Development Bank	294	294
	14,266	*14,512*
All other enterprise Crown corporations—		
Canadian National Railway Company	2,427	2,440
Petro-Canada	4,299	4,299
Other	735	726
	7,461	*7,465*
Less: allowance for valuation	5,650	5,550
Total enterprise Crown corporations	16,077	16,427
Other loans, investments and advances—		
Provincial and territorial governments	937	1,023
National governments including developing countries (Note 9)	3,476	3,495
International organizations (Note 9)	4,898	4,666
Less: notes payable	2,077	1,882
	2,821	*2,784*
Veterans' Land Act Fund advances less allowance for conditional benefits	61	74
Joint and mixed enterprises	162	162
Miscellaneous	1,771	1,670
	9,228	*9,208*
Less: allowance for valuation	6,300	6,200
Total other loans, investments and advances	2,928	3,008
TOTAL LOANS, INVESTMENTS AND ADVANCES	*19,005*	***19,435***
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account (Note 10)	19,066	15,393
International Monetary Fund—Subscriptions	4,565	4,474
	23,631	*19,867*
Less: International Monetary Fund—Notes payable	3,854	3,859
Special Drawing Rights allocations	1,209	1,186
	5,063	*5,045*
TOTAL FOREIGN EXCHANGE ACCOUNTS	*18,568*	***14,822***
ACCOUNTS RECEIVABLE (net of allowance for doubtful accounts of $1,508 ($998 in 1990))	*3,165*	***2,421***
CASH IN TRANSIT	*2,196*	***2,035***
CASH	*2,569*	***1,512***
TOTAL FINANCIAL ASSETS	**45,503**	**40,225**
ACCUMULATED DEFICIT (Note 7)	**388,429**	**357,811**
TOTAL	**433,932**	**398,036**

	1991	1990 [1]
LIABILITIES		
SPECIFIED PURPOSE ACCOUNTS—		
Canada Pension Plan Account (Note 11)	41,120	39,445
Less: securities held by the Canada Pension Plan Investment Fund	37,661	36,483
	3,459	*2,962*
Superannuation accounts (Note 12)	74,807	69,597
Government Annuities Account	864	907
Deposit and trust accounts	1,114	1,156
Provincial tax collection agreements account	585	1,398
Other	1,028	920
TOTAL SPECIFIED PURPOSE ACCOUNTS	*81,857*	*76,940*
OTHER LIABILITIES—		
Interest and matured debt	10,345	10,317
Less: unamortized discount on Canada and Treasury bills	4,302	4,029
	6,043	*6,288*
Accounts payable	10,286	9,642
Outstanding cheques and warrants	4,022	2,546
Allowance for employee benefits	3,950	4,200
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—		
Borrowings of agent enterprise Crown corporations (Note 8)	17,877	16,708
Less: borrowings expected to be repaid by these enterprise Crown corporations	14,327	13,158
	3,550	*3,550*
Miscellaneous	321	308
TOTAL OTHER LIABILITIES	*28,172*	*26,534*
UNMATURED DEBT—		
Payable in Canadian currency—		
Marketable bonds	143,600	127,682
Canada savings bonds	34,444	40,929
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	3,492	3,072
Treasury bills	139,150	118,550
	320,686	*290,233*
Less: Government's holdings of unmatured debt	1,309	1,346
	319,377	*288,887*
Payable in foreign currencies—		
Marketable bonds	3,504	4,128
Notes and loans	14	177
Canada bills	1,008	1,446
	4,526	*5,751*
Less: Government's holdings of unmatured debt		76
	4,526	*5,675*
TOTAL UNMATURED DEBT (Note 13)	*323,903*	*294,562*
TOTAL	**433,932**	**398,036**

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.
[1] Restated to reflect retroactive adjustments as reported in Note 7*i*.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 1991

(in millions of dollars)

	1991	1990
FINANCIAL REQUIREMENTS FOR:		
OPERATING ACTIVITIES —		
Deficit for the year	**30,618**	28,996
Less: outflows (inflows)(–) not requiring (resulting in) cash		
Provision for valuation of assets and liabilities	**–1,725**	665
Government contributions for employee benefits	**1,131**	1,014
Interest on — employee superannuation accounts	**7,118**	6,373
— other specified purpose accounts	**671**	600
Increase in accounts receivable	**–744**	–264
Net increase in accounts payable and accrued liabilities	**1,908**	880
Net decrease in accrued interest and unamortized discount on the public debt	**–245**	–835
	8,114	*8,433*
CASH REQUIRED FOR OPERATING ACTIVITIES	***22,504***	***20,563***
INVESTING ACTIVITIES —		
Loans and investments made [1]	**4,845**	4,418
Less: repayments and recoveries [1]	**4,913**	6,020
	–68	*–1,602*
Excess cash outflows in specified purpose accounts	**2,102**	1,569
CASH REQUIRED FOR INVESTING ACTIVITIES	***2,034***	***–33***
TOTAL CASH REQUIREMENTS	**24,538**	**20,530**
FINANCED BY :		
Decrease (–) increase in foreign exchange accounts	**–3,746**	1,948
Issue of foreign currency notes and securities	**6,659**	7,258
Less: repayments	**7,808**	9,903
Net foreign currency repayment	***–1,149***	*–2,645*
NET REQUIREMENT FROM FOREIGN EXCHANGE TRANSACTIONS	***–4,895***	***–697***
Issue of Canadian currency securities	**362,766**	327,119
Less: repayments	**332,276**	306,213
NET CANADIAN CURRENCY BORROWING	***30,490***	***20,906***
NET INCREASE (–) DECREASE IN CASH	***–1,057***	***321***
TOTAL CASH PROVIDED FOR ALL ACTIVITIES	**24,538**	**20,530**

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

[1] Figures differ from those shown in the Statement of Transactions because non-cash transactions have been re-classified and shown separately.

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

i. Government of Canada as a reporting entity

As a reporting entity, the Government of Canada comprises all organizations which are owned or controlled by the Government and which are accountable for the administration of their affairs and resources either to a minister of the Government or directly to Parliament.

ii. Method of accounting for Government organizations

Except for enterprise Crown corporations, which are accounted for by the cost method, all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations are defined as those corporate organizations which are not dependent on parliamentary appropriations, and whose principal activity is the sale of goods and services to outside parties.

iii. Classification of financial transactions

The financial transactions of the Government are classified as budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

Budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed in the Statement of Assets and Liabilities.

Comparative figures are reclassified retroactively to conform to the current year's presentation.

iv. Budgetary transactions

On the Statement of Revenue and Expenditure, revenue and expenditure are reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

Revenue

Tax revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

The Government generally reports tax revenue in the year in which it is received. Refunds of tax revenue are allocated to the year in which the processing cycle for the assessment of the related tax return has been started.

Non-tax revenue is reported in the year in which the transactions or events that give rise to the revenue occur.

Expenditure

Expenditure includes charges for work performed, goods received, services rendered, and transfer payments made during the year. Expenditure may also include net charges related to allowances for the valuation of assets, for general contingencies, for borrowings of agent enterprise Crown corporations, and for other liabilities.

v. Assets

Assets are defined as the financial claims acquired by the Government on outside parties. However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these is tax revenue receivable.

The fixed assets of the Government, which include land, engineering structures, buildings, machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction.

vi. Liabilities

Liabilities are defined as financial obligations of the Government to outside organizations and individuals as a result of events and transactions that occurred on or before the accounting date.

The borrowings of all agent enterprise corporations are recorded as a liability of the Government, net of borrowings expected to be repaid directly by these corporations.

vii. Valuation of assets and liabilities

Assets

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, the Government views these loans as collectible unless formally repudiated by the debtor. The allowance for valuation includes reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at the Canadian dollar equivalent of 35 Special Drawing Rights per fine ounce. Gold reserves are discussed in more detail in Note 10.

Liabilities

Liabilities are recorded at the amounts ultimately payable. Termination benefits, superannuation plans and Government Annuities Account are reported on an actuarial basis. Superannuation obligations are discussed in more detail in Note 12.

viii. Allowances for general contingencies

The Government establishes allowances in respect of potential debt or debt service relief measures for financially troubled countries under multilateral agreements. These allowances are included, as appropriate, in the allowance for valuation of assets and the allowance for borrowings of agent enterprise Crown corporations.

ix. Translation of foreign currency transactions

Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Authorities for Transactions

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenue can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Spending and Borrowing Authorities

i. Source and disposition of spending authorities

The following table summarizes the authorities made available by Parliament and used by the Government for expenditure and for loans, investments and advances.

	(in millions of dollars)			
	1991		1990	
	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)
Used in the current year	138,065	852	131,945	487
Lapsed	2,289	38	2,558	28
Overexpended	–4		–131	
Available for use in subsequent years	957	49,953	1,355	42,895
Authorities available for use, including those from previous years	141,307	50,843	135,727	43,410

Details (unaudited) can be found in Tables 5 and 6, Section 1 of Volume II (Part I) of the Public Accounts.

ii. Reconciliation of expenditure authority

The use of budgetary authority as reported in the above table differs from net total expenditure reported on the Statement of Revenue and Expenditure. Certain specified purpose accounts and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary authorities available for use as shown above. In addition, the authorities above do not include the provision for valuation of assets and liabilities, which is authorized by Section 63 of the Financial Administration Act. These differences are summarized below.

	(in millions of dollars)	
	1991	1990
Use of budgetary authority per the above table	138,065	131,945
Effect of consolidating certain specified purpose accounts—		
Unemployment Insurance Account	13,502	9,740
Western Grain Stabilization Account	–37	–235
Other accounts	415	512
Effect of consolidating certain Crown corporations	–78	212
Net provision for valuation of assets and liabilities[1]	–1,725	715
Internal revenue eliminated	–171	–186
Net total expenditure per Statement of Revenue and Expenditure	149,971	142,703

Details (unaudited) of consolidated specified purpose accounts and consolidated Crown corporations can be found in Section 5 of this volume.

[1] In the current year, $1,725 million was reversed ($1,375 million was provided for in 1990) and no asset was written-off ($660 million was written-off in 1990). In the current year, there is no effect on the provision due to the consolidation of Crown corporations. The effect of -$50 million in 1990, due to the consolidation, is not included in the $715 million for 1990 but is included as part of the $212 million on the effect of consolidating Crown corporations.

iii. Overexpenditure of spending authority

The following votes were overexpended. Most of the amounts represent liabilities incurred but not paid at the fiscal year end. In the next fiscal year, spending authority for each equivalent appropriation is reduced by the amount of those liabilities.

	(in millions of dollars)
	1991
Communications	
Canadian Museum of Nature	
Vote 47c—Payments to the Canadian Museum of Nature	[1]
National Museums of Canada	
Vote 75—Operating expenditures	2
Vote 80—Capital expenditures	[1]
Forestry	
Vote 10—Grants and contributions	[1]
Justice	
Vote 5—Grants and contributions	2
	4

Details (unaudited) can be found in the ministerial sections of Volume II (Part I) of the Public Accounts.

[1] Less than $500,000.

iv. *Borrowing authorities*

The following table shows the borrowing authorities available and their use, reconciled to the change in unmatured debt as reported on the Statement of Assets and Liabilities.

	(in millions of dollars)							
	1991				1990			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing authority Acts	27,350	27,350			25,175	18,747		6,428
Section 47 of the Financial Administration Act[1]	2,600	1,287	1,313					
Total	29,950	28,637	1,313		25,175	18,747		6,428
Net increase in unmatured debt		29,340				18,261		
Net change in matured Canada savings bonds not yet redeemed		–34				11		
Change in internal holding of Government debt		–165				105		
Change in bonds issued to the Canada Pension Plan		–420				–67		
Change in adjustments of consolidated Crown Corporations holdings		52				–7		
Foreign currency adjustments		–136				444		
Total use of borrowing authorities		28,637				18,747		

[1] Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

4. Revenue

i. *Personal income tax*

The following table presents details of personal income tax revenue as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1991	1990
Income tax		
Personal	60,434	54,909
Less: refundable tax credits		
child tax credits	2,094	2,444
sales tax credits	727	542
investment tax credits	12	28
Total	57,601	51,895

ii. *Refundable tax credits*

Entitlements to refundable tax credits are claimed on personal and corporate income tax returns and are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, income tax revenues are reduced, even where no tax has been paid. Had the tax reductions and direct payments been reported as expenditures, gross total expenditure and income tax revenue would have increased accordingly.

iii. *Excise taxes and duties*

The following table presents details of excise taxes and duties as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1991	1990
Goods and services tax	3,369	
Less: quarterly tax credits	598	
refunds	2	
rebates	195	
	2,574	
Other excise taxes and duties		
Federal sales tax	13,630	17,672
Energy taxes	2,472	2,471
Other	3,466	3,425
	19,568	*23,568*
Customs import duties	4,001	4,587
Total	26,143	28,155

On January 1, 1991, a multi-stage broadly-based tax, the Goods and Services Tax (GST) was introduced. Since the GST is applicable only to the fiscal quarter, January 1 to March 31, 1991, the amounts reported for the fiscal year represent only a small proportion of a full year's anticipated revenue. The revenue reported represents remittances received during February and March 1991. The GST reported in the Statement of Revenue and Expenditure is net of all credits, refunds and rebates.

With the introduction of the GST, the Federal Sales Tax (FST) ceased to have general application after December 31, 1990. Amendments were passed to phase out the existing FST. The FST reported in the Statement of Revenue and Expenditure is net of refunds and the special inventory rebates of the phased-out provisions. These special rebates as at March 31, 1991 amounted to $1,053 million.

Other excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewelry, passenger vehicles, air conditioners and telecommunications programming services.

iv. Non-tax revenue

The following are details of non-tax revenue as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1991	1990
Return on investments		
Loans, investments and advances	4,487	3,850
Foreign exchange accounts	2,269	1,672
Other	51	328
	6,807	*5,850*
Other non-tax revenue	2,718	2,461
Total	9,525	8,311

Other non-tax revenue is comprised principally of refunds of previous years' expenditure, services and service fees, privileges, licences and permits, proceeds from sale of capital assets, current goods and services and domestic coinage.

5. Expenditure

i. Transfer payments

The Government makes transfer payments to persons, other levels of government, enterprises, non-profit institutions, international organizations and foreign countries.

Payments to persons essentially constitute an income security framework. Individuals are provided with assistance because of their age (Old Age Security and Family Allowances), because they are temporarily unemployed (Unemployment Insurance), or for other specific purposes.

Payments are made to other levels of government for numerous transfer programs operated by the federal Government under various statutory authorities, including equalization payments and payments for health care, education, and grants in lieu of taxes.

Payments to enterprises include agricultural subsidies for freight, grain storage, oil and gas subsidies for offshore oil and gas development, incentives, oil import compensation, and freight rate subsidies to railway and transportation companies under various statutory Acts.

Payments are made to international organizations that provide development assistance, military protection, and satellite communications. Payments to foreign countries are for official development assistance in the purchase of goods and services. As well, food aid payments are made to international institutions for the benefit of recipients in developing countries.

Payments to non-profit institutions are to universities in aid of research, to non-profit organizations for research and development, and to various national organizations.

The following is a more detailed summary of transfer payments as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1991	1990
Transfer payments—		
To persons	36,114	32,044
To other levels of government	24,303	25,131
Other transfer payments—		
Foreign aid	2,307	2,768
Indians and Inuit	2,311	2,035
Job creation and Labour Force Adjustment	1,719	1,671
Regional and industrial development	707	831
Agricultural programs	1,099	1,412
Science and technology	1,461	1,455
Other	3,306	3,328
	12,910	*13,500*
Total transfer payments	73,327	70,675

ii. Crown corporations expenditures

The following are the major components included in Crown corporations expenditures:

	(in millions of dollars)	
	1991	1990
Expenses of consolidated Crown corporations	5,541	5,772
Expenditures related to enterprise Crown corporations	1,466	797
	7,007	*6,569*
Less: revenue of consolidated Crown corporations	862	988
Total	6,145	5,581

iii. Other program expenditures

Other program expenditures by ministry are as follows:

	(in millions of dollars)	
	1991	1990
Agriculture	780	708
Communications	431	488
Employment and Immigration	532	490
Environment	1,025	902
External Affairs	1,037	954
Industry, Science and Technology	1,148	946
National Health and Welfare	1,015	865
National Revenue	2,101	1,655
Public Works	982	827
Solicitor General	2,301	2,099
Transport	1,342	1,419
Other	3,724	5,415
	16,418	*16,768*
National Defence	11,544	10,859
Total	27,962	27,627

6. Expenditure by Standard Object

Expenditure on the Statement of Revenue and Expenditure is reported by standard object in the following table:

Standard Object		(in millions of dollars) 1991	1990
(1)	Personnel	18,384	16,653
(2)	Transportation and communications	1,931	1,970
(3)	Information	296	248
(4)	Professional and special services	2,995	2,483
(5)	Rentals	1,022	843
(6)	Purchased repair and maintenance	1,384	1,392
(7)	Utilities, materials and supplies	2,498	2,351
(8)	Construction and/or acquisition of land, buildings and works	857	1,020
(9)	Construction and/or acquisition of machinery and equipment	3,238	3,199
(10)	Transfer payments	73,327	70,675
(11)	Public debt charges	42,537	38,820
(12)	Other subsidies and payments	4,861	6,500
	Total gross expenditure	153,330	146,154
(13)	*Less:* revenues credited to the vote	2,497	2,463
	gross revenue of consolidated Crown corporations	862	988
	Total net expenditure	149,971	142,703

Details (unaudited) can be found in Table 3, Section 1 of Volume II (Part I) of the Public Accounts.

7. Accumulated Deficit

i. Restatement of prior period

In 1991, the following adjustments resulted in restatement of prior period results:

An adjustment has been made to correct an error of $1,400 million in the estimated allowance for the actuarial liability for employee pensions. This error related to the inclusion for benefit purposes of some non-pensionable service of certain employees. The entire amount of the error is applicable to years prior to fiscal year 1983-84. The accumulated deficit at the beginning of 1990-91 and 1989-90 has been restated to reflect the retroactive correction of the error.

The issue of treasury shares of Petro-Canada authorized by the Petro-Canada Public Participation Act took place shortly after the 1990-91 year end. This has allowed the Government to determine with more precision the value of its investment in Petro-Canada. Accordingly, the net book value of the Government's investment in Petro-Canada has been adjusted to $2,249 million to reflect the revised estimated net realizable value. The accumulated deficit at the beginning of the current and previous year has been restated for this adjustment which relates to fiscal years 1981 to 1984, the years that the investments were made in Petro-Canada.

The effect of these adjustments, on the accumulated deficit at the beginning of the current and previous year, is as follows:

	(in millions of dollars) 1991	1990
Allowance for actuarial liability for employee pensions	–1,400	–1,400
Allowance for valuation of assets	1,250	1,250
Decrease in accumulated deficit at the beginning of the year due to restatement of prior period figures	–150	–150

ii. Current year

In accordance with its stated accounting policies, the Government includes in its revenues and expenditures the transactions of certain specified purpose accounts and Crown corporations. Legislation requires that the revenue of specified purpose accounts be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must be met through future revenue. The following table shows the balances of these specified purpose accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars) 1991	1990
Accumulated deficit excluding consolidated accounts	390,074	360,165
Consolidated specified purpose accounts—		
Unemployment Insurance Account	–176	–971
Canadian Ownership Account	–3,565	–3,565
Western Grain Stabilization Account	1,120	1,164
Crop Reinsurance Fund	496	131
Agriculture Commodities Stabilization Accounts	30	161
Accrued expenditure of the Crop Reinsurance Fund	63	502
Accrued expenditure of the Unemployment Insurance Account	771	513
Other specified purpose accounts	–211	–198
	–1,472	–2,263
Consolidated Crown corporations—		
Reversal of allowance for valuation	–200	–200
Retained earnings	27	109
	–173	–91
Accumulated deficit	388,429	357,811

Details (unaudited) of the consolidated accounts can be found in Section 5 of this volume.

8. Crown Corporations

i. Consolidated Crown corporations

Consolidated Crown corporations are wholly-owned Crown corporations and their wholly-owned subsidiaries which rely on Government funding as their principal source of revenue.

A total of 33 Crown corporations were consolidated in 1991 (29 in 1990). The principal consolidated Crown corporations are: Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc., and VIA Rail Canada Inc.

ii. Enterprise Crown corporations

As disclosed in Note 1*ii*, enterprise Crown corporations are not consolidated in the Government's financial statements but are accounted for by the cost method. The principal enterprise Crown corporations are reported separately on the Statement of Assets and Liabilities.

The following tables set out the assets, liabilities, revenues and expenditures/expenses of the Government and of enterprise Crown corporations.

The tables present the financial transactions and results of operations of the enterprise Crown corporations in accordance with, in most cases, generally accepted accounting principles (GAAP) used by private sector companies. Under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written off over their useful lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

For those enterprise Crown corporations whose year end is March 31, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with their most recent audited financial statements.

The corporate financial statements of each enterprise and other consolidated Crown corporations are reproduced in Volume III.

a) Assets and liabilities

	(in millions of dollars)			
	1991		1990	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Assets				
Financial				
Outside parties	29,426	33,755	23,798	32,506
Government and Crown corporations	16,077	25,528	16,427	23,515
Total financial assets	45,503	59,283	40,225	56,021
Physical assets and deferred charges		17,884		17,371
Total assets	45,503	77,167	40,225	73,392
Liabilities				
Outside parties				
Borrowings	300,151		271,316	
Agents		17,877		16,708
Non-agents		2,583		1,716
Bank of Canada notes in circulation and amounts owing to depositors		22,974		22,460
Other liabilities	106,479	7,808	99,924	7,781
Government and Crown corporations	27,302	15,978	26,796	14,805
Total liabilities	433,932	67,220	398,036	63,470
Net assets/liabilities (-)	-388,429	9,947	-357,811	9,922
Contingent liabilities	26,180	475	19,000	515

Details (unaudited) can be found in Section 6 of this volume.

b) Revenues and expenditures/expenses

	(in millions of dollars)			
	1991		1990	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Revenue				
Outside parties	117,375	21,875	112,752	21,141
Government and Crown corporations	5,337	4,332	4,406	3,855
Total revenues	122,712	26,207	117,158	24,996
Expenditures/Expenses				
Outside parties	148,933	20,952	141,750	20,251
Government and Crown corporations	4,397	2,387	4,404	2,279
Total expenditures/ expenses	153,330	23,339	146,154	22,530
Deficit (-)/net income for the year [1]	-30,618	2,868	-28,996	2,466
Other net changes in equity				
Outside parties		-426		-2,165
Government and Crown corporations		-2,417		-876
Change in net assets/ liabilities (-) for the year	-30,618	25	-28,996	-575
Net assets/liabilities (-) beginning of year	-357,811	9,922	-328,815	10,497
Net assets/liabilities (-) end of year	-388,429	9,947	-357,811	9,922

Details (unaudited) can be found in Section 6 of this volume.

[1] Of the net income of Crown corporations, $2,962 million ($2,402 million in 1990) has been remitted to the Government and is included in revenue and the deficit.

9. International Development Assistance—Loans, Subscriptions, Contingent Liabilities and Commitments

i. Loans to developing countries

Included in loans to National governments—$3,476 million ($3,495 million in 1990)—are loans to developing countries of $2,309 million ($2,369 million in 1990). These loans arose from agreements signed before April 1, 1986 and are either at low interest rates or are interest-free. All similar loans disbursed after April 1, 1986 have been treated as budgetary expenditures. The balances outstanding at March 31, grouped by term, are:

Original term	Grace period before repayment commences	Interest rate	(in millions of dollars) 1991	1990
20 years	5 years	5%	23	25
30 years	7 years	3%	160	163
35 years	5 years	*	2	2
40 years	10 years	*	1	1
50 years	10 years	*	2,075	2,128
53 years[1]	13 years	*	40	42
55 years[1]	15 years	*	8	8
			2,309	2,369

* Interest-free.
[1] Rescheduled loans.

The terms of these loans confer financial benefits on the recipients and have been fully provided for in the allowance for valuation of assets. Details (unaudited) can be found in Section 6 of this volume.

ii. Subscriptions and loans to international organizations

Loans, investments and advances to international organizations—$4,898 million ($4,666 million in 1990)—include subscriptions to the capital of the International Development Association and loans to other international financial institutions of $4,198 million ($4,007 million in 1990). These loans are shown net after deduction of notes payable of $2,077 million ($1,882 million in 1990), including $2,046 million ($1,852 million in 1990) of notes payable to the aforementioned association and institutions. The notes are non-interest bearing and non-negotiable, but are payable on demand, although normally encashed within seven years. The international financial institutions make loans to developing countries on beneficial terms. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Details (unaudited) can be found in Section 6 of this volume.

The allowance for valuation includes an amount of $2,152 million ($2,155 million in 1990), which represents the Government's net position relative to these institutions.

iii. Contingent liabilities and commitments

Contingent liabilities under international development assistance result from agreements entered into by the Government that will result in the future disbursement of funds if a potential event occurs. The Government has contingent liabilities for callable subscriptions related to shares purchased in certain international development institutions. As at March 31, 1991, these contingent liabilities amounted to $8,425 million ($7,418 million as at March 31, 1990). The Government has also issued lines of credit to international development institutions to finance future lending. As at March 31, 1991, contingent liabilities under these lines of credit amounted to $1,385 million ($1,358 million as at March 31, 1990).

The Government has also entered into agreements with international organizations and other sovereign nations, committing it to disburse funds in future years for specified purposes. These include loans to national governments and international development institutions that have been approved, but not yet disbursed. These commitments amounted to $1,107 million as at March 31, 1991 ($1,421 million as at March 31, 1990). The Government is also committed, as at March 31, 1991, to disburse $810 million in future ($998 million as at March 31, 1990) to subscribe to additional shares in international development institutions. With this commitment, the Government has also incurred contingent liabilities in respect of future callable subscriptions. As at March 31, 1991, these amounted to $2,861 million ($3,284 million as at March 31, 1990).

Details (unaudited) on international development assistance commitments and contingent liabilities can be found in Section 6 of this volume. Other commitments and contingent liabilities are discussed separately in Notes 14 and 16 respectively.

10. Gold

Included in the international reserves of $19,066 million ($15,393 million in 1990) held in the Exchange Fund Account are Canada's gold holdings of 14.57 million fine ounces with a recorded value of $792 million (15.92 million fine ounces with a recorded value of $848 million in 1990).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approximates its cost in foreign currency terms. The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies. At March 31, 1991, the Canadian dollar equivalent of 35 SDRs was $54.33 per fine ounce ($53.25 per fine ounce in 1990).

Alternative bases of valuation could be used to value gold. On a market value basis ($411.74 per fine ounce in 1991, $430.96 in 1990), the recorded value would have been $5,999 million ($6,861 million in 1990). On the basis of an estimated average acquisition cost in Canadian dollars at historical rates of exchange $36.91 per fine ounce in both 1991 and 1990, the recorded value would have been $538 million ($588 million in 1990). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 9 of this volume.

11. Canada Pension Plan

Under existing legislation, payments of benefits and costs for the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of funds not immediately needed for benefits and costs. Although the Plan was set up under federal legislation, it is under the joint control of the Government and the included provinces. Under existing legislation, any significant amendments (e.g. proposed enactment to alter the general level of benefits or the rate of contributions) requires agreement by at least two-thirds of the included provinces having an aggregate of not less than two thirds of the population. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $41,120 million at March 31, 1991. In accordance with the accounting policies of the Government, the revenues and expenditures of the Plan ($12.4 billion and $10.7 billion respectively) have not been reported with those of the Government.

The financial statements of the Account are reproduced in Section 7 of this volume.

12. Superannuation Accounts

Defined benefit pension plans for substantially all Government full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP) have been established by legislation. The Government has obligations for these plans. It also has obligations for several other pension plans. The two most significant ones cover all members of Parliament and federally appointed judges.

The legislation provides that all superannuation obligations arising from these plans be met but separate funds are not maintained.

Pension expenditure is included in the Statement of Revenue and Expenditure as a component of other program expenditures. Pension interest is included in public debt expenditure.

i. Pension plans

Basic pensions are generally based on the best six consecutive years' average earnings and are accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living, under authority of the Supplementary Retirement Benefits Act.

Employee contributions for these benefits are 6 1/2 percent of pay, less contributions to the Canada or Quebec Pension Plan, plus 1 percent of pay towards indexing. For basic benefits, the employer matches equally the prior year's employee contributions for members of the Public Service, and contributes 1.8 and 2 times current year's contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively. Indexation contributions are matched equally. As well, indexing payments in excess of pensionners' credits in the indexing account are charged directly to expenditure.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. Pension obligations for Crown corporations covered by the Public Service Superannuation Act are limited to matching their employees' contribution; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The basic accounts earn interest at rates that are based on Government of Canada long-term bond rate. The indexation accounts earn interest at rates based on the five-year Government of Canada bond rate. The interest rate earned by the basic accounts was about 11 percent in both 1991 and 1990. The rate for the indexation accounts in 1991 was 10.8 percent (9.8 percent for 1990).

ii. Actuarial valuations

As required under the Public Pensions Reporting Act, actuarial valuations are performed triennially on the five major pension plans including the related benefits payable under the Supplementary Retirement Benefits Act and the related assets of the Supplementary Retirement Benefits Account using the projected benefit method prorated on pensionable service under their respective Acts.

The most recent review date for the actuarial valuation for each plan was prepared as follows:

Public Service Pension Plan — December 31, 1989;

Canadian Forces Pension Plan — December 31, 1987;

Royal Canadian Mounted Police Pension Plan — December 31, 1989;

Pension Plan for federally appointed judges—December 31, 1988;

Members of Parliament retiring allowances — December 31, 1988.

As at March 31, 1991, the actuarial reports for the Public Service Pension Plan and the Royal Canadian Mounted Police Pension Plan were not tabled before Parliament.

Pension obligations, for accounting purposes, are determined on an actuarial basis and incorporate the government's best estimates of future economic events such as inflation rates, interest rates and wages and salary increases. They

incorporate, initially, the effects of current economic conditions which are blended gradually into long-term economic assumptions. The expected long-term assumptions beginning in eight years are estimated to be (compared with assumptions used in previous year):

	(in millions of dollars)	
	1991	1990
Interest rate on new money	5	6
Inflation rate	2	3.5
General wage increase	2.5	4.8

Even minor variations in these assumptions can result in a significantly higher, or lower, estimate of additional liabilities. For example, an increase of 1 percent in the inflation rate would result in an increase in pension liabilities of $6,100 million. The same percentage increase in interest rates would reduce pension liabilities by $9,200 million.

The indexing element of the Government's pension plan is valued in its account on a pay as-you-go basis. A supplementary allowance is used to record any shortfall, as determined on an actuarial basis.

iii. Allowance for the actuarial liability for employee pensions

As a result of the annual actuarial valuation for accounting purposes, adjustments were required to the allowance to reflect:

- an overstatement of $1,400 million as described in Note 7 *i.*,
- a reduction of $1,367 million which recognizes a permanent reduction from last year in the long-term pension liabilities due to the implementation of wage restraint throughout the Public Service, and
- a reduction of $533 million for the amortization of estimation adjustments due to changes in experience and in actuarial assumptions leaving $6,100 million to be amortized in future years.

The following table provides details of the allowance for actuarial liability for employee pensions as at March 31:

	(in millions of dollars)	
	1991	1990
Allowance, beginning of year	5,300	5,300
Less: Adjustment from wage restraint	1,367	
Amortization of excess liability	533	
Allowance, end of year	3,400	5,300
Amount to be amortized in future years	6,100	
Excess (-) shortfall of superannuation accounts over actuarially determined pension obligations at March 31	-2,700	5,300

The amortization period is based on the expected average remaining service life (EARSL) of the related employee group and are as follows:

Pension Plan	EARSL (Years)
Public Service	13
Canadian Forces	13
Royal Canadian Mounted Police	14
Judges	12
Members of Parliament	8

iv. Pension liability and pension related expenditures

The following table represents the balances of the major superannuation liability accounts as at March 31:

	(in millions of dollars)	
	1991	1990
Public Service Superannuation Account	37,566	33,920
Canadian Forces Superannuation Account	23,860	21,656
Royal Canadian Mounted Police Superannuation Account	4,018	3,556
Supplementary Retirement Benefits Account	5,963	5,165
	71,407	64,297
Allowance for actuarial liability for employee pensions	3,400	5,300
Total	74,807	69,597

The following table discloses pension and related interest costs for the major plans charged to expenditure in 1990-91.

	(in millions of dollars)				
	Public Service	Canadian Forces	Royal Canadian Mounted Police	1991 Total	1990 Total
Employer contributions	576	320	102	998	896
Indexation	602	413	32	1,047	966
Interest credited to Accounts	4,185	2,507	426	7,118	6,373[1]
	5,363	3,240	560	9,163	8,235
Decrease in the allowance for actuarial liability for employee pensions				1,900	
				7,263	8,235

[1] Interest on pension accounts is stated, where applicable, net of amortization of actuarial deficiencies. Interest charged to the public debt represents the total of the two amounts.

Details (unaudited) of the Accounts are reproduced in Section 7 of this volume.

13. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Notes and loans	Canada bills	
Maturing date(s)	Canadian	Foreign currencies expressed in Canadian $	Canada savings bonds[1]	Canada Pension Plan non-marketable bonds	Treasury bills	Foreign currencies expressed in Canadian $	Foreign currencies expressed in Canadian $	Total
1992	13,155		3,417	6	139,150		1,008	156,736
1993	14,923	803	4,597	7		14		20,344
1994	15,140	632	2,795	8				18,575
1995	13,865			9				13,874
1996	10,859	1,885		10				12,754
1997/2001	32,013	184	12,069	75				44,341
2002/06	20,387		11,566	309				32,262
Subsequent	23,258			3,068				26,326
	143,600	3,504	34,444	3,492	139,150	14	1,008	325,212
Less: Government's holdings of unmatured debt	115		1,194					1,309
	143,485	3,504	33,250	3,492	139,150	14	1,008	323,903
Effective average annual interest rate	10.60	7.56	10.75	10.19	10.97	8.50	6.42	10.72
Range of interest rates	3-18	4.375-10.125	10.75	6.75-17.51	9.22-13.93	8.50	6.01-8.55	3-18

[1] Canada savings bonds are redeemable on demand.

Substantially all Government debt is issued at fixed rates. The Government has, however, entered into interest rate and currency swap agreements to facilitate management of the risks associated with its interest rate and foreign currency exposure. At March 31, 1991, the Government had interest swap agreements of U.S. $1,625 million, Yen 60,000 million and CDN $5,275 million in notional principal. Under these agreements, which expire between 1991 and 2001, fixed interest rate commitments have been converted to variable rates (tied to LIBOR or Banker's Acceptance).

Currency swap agreements at March 31, 1991 have converted future exchange risks of 100,000 million Yen debt to U.S. $676 million debt.

The interest paid or payable and the interest received or receivable on all swap transactions is recorded as part of the public debt in the Statement of Revenue and Expenditure.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. At year end, foreign currency borrowings included the following:

	(in millions of dollars)		
	1991	1991	1990
Currency	Face value	Canadian $ equivalent	Canadian $ equivalent
United States dollars	2,670	3,091	3,726
Swiss francs	200	159	312
Japanese yen[1]		1,276	1,713
		4,526	5,751

[1] The 1991 Canadian $ equivalent is comprised of the conversion of Yen debt 100,000 million (180,000 million in 1990) and 676 million (1,086 million in 1990) U.S. dollar swap risks.

14. Contractual Commitments

The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Contractual commitments are classified in the following four categories: fixed assets, purchases, operating leases and capital leases.

All contractual commitments of $100 million or more per project or individual contract if not part of a project at year end, are reported for fixed assets, purchases and operating leases. All capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

The Government's commitments with respect to international development assistance are discussed separately in Note 9 *iii*.

The following are the contractual commitments at March 31, 1991, including those of consolidated Crown corporations where indicated, which will result in substantial outlays in future years.

i. Fixed assets, purchases and operating leases

	(in millions of dollars)			
	1991		1990[1]	
	Total estimated cost	Outstanding commitments	Total estimated cost	Outstanding commitments
Fixed assets[2]	14,291	4,540	14,414	5,176
Purchases	1,885	250	1,057	517
Total	16,176	4,790	15,471	5,693
Outstanding commitments by year:				
1992		1,674		2,004
1993		1,022		1,289
1994		633		753
1995		471		407
1996		264		369
1997 and subsequently		726		871
		4,790		5,693

Details (unaudited) can be found in Section 11 of this volume.

[1] Figures for 1990 are for one year increments for 1991 to 1996 and subsequently.

[2] Includes contractual commitments of consolidated Crown corporations.

ii. Capital leases

	(in millions of dollars)	
	1991[1]	1990[2]
Scheduled minimum lease payments to be made in:		
1992	66	66
1993	66	64
1994	67	64
1995	65	64
1996	64	64
1997/2001	318	318
2002/2006	318	318
2007/2011	329	322
2012/2016	244	284
2017/2021	159	178
2022/2026	31	44
Total commitments under capital lease arrangements (minimum lease payments)	1,727	1,786
Less: imputed interest	1,183	1,242
executory costs		1
Net commitments under capital lease arrangements	544	543

Details (unaudited) can be found in Section 11 of this volume.

[1] Includes capital leases of consolidated Crown corporations.

[2] Figures for 1990 are for one year increments for 1991 to 1995 and for five years increments for 1996 to 2025.

15. Insurance Programs

Three Crown corporations operate insurance programs as agents of Her Majesty. These programs are intended to be self-sustaining, but in the event that the corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in its financial statements for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to $60,000 per depositor per institution. Total insured deposits at March 31, 1991 were $291,400 million ($233,022 million at March 31, 1990). Although there is a deficiency in the Deposit Insurance Fund of $679 million ($888 million at March 31, 1990), the Government is of the opinion that, based on current information, CDIC will, over time, eliminate its deficiency without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 1991 was $53,680 million ($49,830 million at March 31, 1990). Budgetary financial assistance is provided by the Government only to the extent required. The MIF's surplus at March 31, 1991 was $187 million ($83 million in 1990) and the recent excess of receipts over disbursements has resulted in investments in securities of $923 million at March 31, 1991 ($568 million in 1990).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force at March 31, 1991 was $4,999 million ($4,326 million in 1990). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

This information has not been audited since the information provided is derived from interim financial statements of the three corporations. The most recent annual financial statements of these corporations and their insurance funds can be found in Volume III of the Public Accounts. Details (unaudited) of the transactions for these three insurance programs for the year ended March 31, 1991 can be found in Section 11 of this volume.

16. Contingent Liabilities of the Government of Canada

The contingent liabilities of the Government consist of potential losses from the exercise of explicit guarantees and from claims and pending and threatened litigation related to native land claims and treaty rights, breach of contract, damages to persons and property, and like items. If they become actual liabilities, they are recorded in the accounts in the fiscal year in which that occurs. Specific amounts are reported when available. Where specific amounts are not available, estimates of potential liability are used, if determinable. Items for which no reasonable estimate can be made are not included.

The amounts are summarized as follows:

	(in millions of dollars)	
	1991	1990
i) Explicit guarantees by the Government:		
Borrowings by non-agent Crown corporations	(1)	(1)
Borrowings by other than Crown corporations	5,708	5,128
Insurance programs of the Government	1,034	1,087
Other explicit guarantees	2,252	136
ii) Claims and pending and threatened litigation	15,856	10,489
iii) Comprehensive native land claims	1,248	1,964
iv) Consolidated Crown corporations	82	196
	26,180	19,000

Further details (unaudited), including particulars of explicit guarantees, authorized limits and information on previous claims, unquantified items and letters of comfort, can be found in Section 11 of this volume.
(1) Less than $500,000.

Contingent liabilities with respect to international development assistance are discussed in Note 9 *iii*.

Explicit guarantees

These are amounts guaranteed by specific agreement or legislation. Insurance programs of agent Crown corporations are not considered to be contingent liabilities since they are currently supported by fees or premiums and are intended to be self-funding. Amounts represented by letters of comfort are not included since they are not explicit guarantees of payment.

Claims and pending and threatened litigation

This category includes claims received and claims which are actually under litigation, or may be litigated, for which specific amounts are claimed or potential settlements can be quantified. It includes amounts in respect of native claims, breach of contract, expropriation, losses or damage related to property, and like items. A major part of these claims is made up of native claims related to statutory and treaty obligations. Approximately four hundred and fifty of these claims have not been quantified and are thus not included.

Comprehensive Native land claims

This category consists of claims where no treaty exists and includes claims which have been negotiated and are awaiting ratification by the recipient groups involved. Some 30 claims which are in negotiation or under review have not yet been quantified and are not included.

Consolidated Crown corporations

These are the contingent liabilities of appropriation dependent Crown corporations whose revenues, expenditures, assets and liabilities are reported with those of the Government.

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons

I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 1991 and the statements of revenue and expenditure, accumulated deficit, changes in financial position and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit, as required by Section 6 of the Auditor General Act.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

As set out below, I have three Reservations with respect to the fairness of these financial statements. They deal with what I believe is improper accounting for: the effect of short-term wage restraint on employee pensions; a reduction in the value of the investment in Petro-Canada; and, income tax revenue collected on behalf of provinces. If the Government adjusted the financial statements for the matters reported in these Reservations, the reported deficit for 1991 would be increased by up to $2.0 billion, liabilities would be increased by up to $800 million, and the accumulated deficit at the beginning of 1991 would be decreased by approximately $1.2 billion.

In my opinion, except for the effects of the matters reported in these Reservations, the accompanying financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 1991 and the results of its operations, the changes in its financial position and its financial requirements for the year then ended, in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements. As required by Section 6 of the Auditor General Act, I also report that, in my opinion, except for the effect of the matter reported in Reservation 2, these stated accounting policies have been applied, in all material respects, on a basis consistent with that of the preceding year.

Reservation 1: Improper accounting for the effect of short-term wage restraint on employee pensions

As stated in Note 12 (iii) to the financial statements, the government has reduced the reported liability for employee pensions by an estimated $1,367 million, based on certain assumptions as to the effect of short-term wage restraint throughout the Public Service. The full amount of this reduction has been offset against the 1991 deficit. In my view, this $1,367 million should have been recognized in equal annual amounts of approximately $100 million over the

expected average remaining service lives of employees, as recommended by the Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee. Had this been done, the reported liability for employee pensions and the deficit for 1991 would have increased by approximately $1.3 billion.

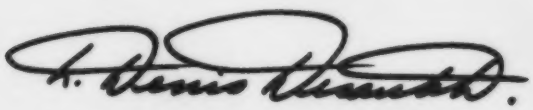
Reservation 2: Improper accounting for a reduction in the value of the investment in Petro-Canada

As explained in Note 7 (i), the allowance for valuation of the Government's investment in Petro-Canada has been increased by an estimated $1,250 million during 1991, bringing the total allowance for this investment to $2,050 million. The full amount of the $1,250 million increase during 1991 has been charged against deficits of prior years. This is the first time that annual revisions to the allowance for valuation of assets have been carried back to prior years. The initial $800 million allowance for the Government's investment in Petro-Canada was recorded in 1989 and included in the deficit of that year. In my view, the $1,250 million represents a change in an accounting estimate during 1991 which should have been charged to the deficit for 1991. Had this been done, the 1991 deficit would be increased by a further $1,250 million, with a corresponding decrease of $1,250 million in the accumulated deficit at the beginning of that year.

Reservation 3: Improper accounting for income tax revenue collected on behalf of provinces

As explained in Note 1 (iv), tax revenue excludes taxes collected on behalf of provinces and territories. Throughout the year, income tax collected by the government is split between federal and provincial shares on an estimated basis. Entitlements are finalized 12 months after the close of the fiscal year. No attempt is made to refine the allocation after the end of the year and prior to finalizing the financial statements, although information is available to do so. In my view, the government should have re-estimated the split between federal and provincial shares on the basis of assessment data to the end of August, and adjusted the financial statements accordingly. Had this been done, the deficit for 1991 and the provincial tax collection agreements account liability would each be reduced significantly. I have estimated that the reduction would be at least $500 million.

Additional information and comments on the financial statements and this opinion are included in my observations in the second part of this section.



L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
October 2, 1991

OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

Introduction

The financial statements of the Government of Canada for the year ended March 31, 1991, and my audit opinion on them, are in the first part of this section. In this part of Section 2, I present additional information and comments on the government's financial statements and my audit opinion. In prior years, the Auditor General's observations on the government's financial statements were included in his annual Report to Parliament (chapter 2 in 1990).

The publication of audited financial statements for the government as a whole is not just a perfunctory exercise. The reported debt and deficit have significant implications for all Canadians. The audited statements should help Members of Parliament and others who read them to understand the government's financial condition and to assess policies and actions to improve it.

The mandate for my audit of the government's financial statements is contained in section 6 of the Auditor General Act. Section 6 states that "the Auditor General shall examine the several financial statements required by section 64 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have."

My audit opinion on the government's 1991 financial statements includes three significant Reservations. A qualified audit opinion is a serious matter. It cautions readers that the financial statements that the government has prepared can only be relied on if read in conjunction with the auditor's report.

The observations that follow provide additional explanatory information on the three Reservations in my 1991 audit opinion, and explain in more detail what my audit opinion means and how I arrived at it. I also comment on the work of the Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC), and on the need for a concise annual financial report for the federal government.

The Three Reservations In My 1991 Audit Opinion

Reservation 1: Improper accounting for the effect of short-term wage restraint on employee pensions

As stated in Note 12 (iii) to the financial statements, the government has reduced the reported liability for employee pensions by an estimated $1,367 million, based on certain assumptions as to the effect of short-term wage restraint throughout the Public Service. The full amount of this reduction has been offset against the 1991 deficit. In my view, this $1,367 million should have been recognized in equal annual amounts of approximately $100 million over the expected average remaining service lives of employees, as recommended by the Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC). Had this been done, the reported liability for employee pensions and the deficit for 1991 would have increased by approximately $1.3 billion.

PSAAC's Accounting Statement 5 contains a number of recommendations dealing with how governments should account for and report their pension liabilities. For example, the effects of changes in actuarial assumptions are to be spread over the remaining working lives of employees rather than included in the deficit of the year in which the changes are made. This recognizes the tentative nature of adjustments such as the future effects of short-term wage restraint, and the fact that further adjustments will likely be required as employees approach retirement.

In 1991, the government made a significant change in actuarial assumptions. As disclosed in Note 12 (iii), the effect of this change was to reduce the liability for employee pensions by some $8 billion. $6.6 billion of this amount is being spread over the remaining working lives of employees as recommended by PSAAC. However, the remaining $1.367 billion has been offset against the 1991 deficit. This amount represents an estimate of the effect of lower wages over the next 3 years on pensions that will be paid many years later.

In my judgment, the $1.367 billion should also be spread over the remaining working lives of employees -- approximately 13 years as reported in Note 12 (iii). It is simply not possible to estimate with precision the effect of wage restraint on future pensions at this time. There are far too many uncertainties. For example, wage settlements in both the short and longer term may differ from targets. In my view, preventing adjustments such as the $1.367 billion is precisely what PSAAC had in mind when recommending that the effects of changes in actuarial assumptions be spread over future years.

A related concern is the extent to which the government has changed its actuarial assumptions from those used in prior years. In his most recent Actuarial Report on the pension plan for the Public Service, which was tabled in the House of Commons on October 11, 1991, the government's Chief Actuary commented on actuarial assumptions as follows:

> "If we adopted for this valuation economic assumptions derived from this 'current view of the future', their effect on the valuation results would be very significant as compared to the results that would have been obtained on the basis of economic assumptions adopted for the previous valuation which was done as at December 31, 1986. Because future economic conditions cannot be predicted with a high degree of probability, and because it is inadvisable to make large changes in assumptions from one actuarial review to the next, we decided, for this valuation, to modify the economic assumptions used in the previous actuarial review only part way to those that, on the basis of our research, would reflect the current view of expected future economic levels and relationships." (underline added)

If the Chief Actuary's assumptions had been used as at March 31, 1991, employee pension liabilities would have declined by only $3.7 billion, compared with the $8 billion reduction calculated by the government. I recognize that, as explained earlier, the effects of changes in actuarial assumptions are to be reflected and amortized in reported liabilities and the deficit over the remaining working lives of employees rather than all in one year. I also recognize that the estimation of such long-term liabilities is a subjective exercise, and that there is no absolutely correct answer. Nevertheless, it concerns me that the government has not used the Chief Actuary's assumptions when adjusting these significant liabilities.

All of this leads me to two key recommendations. First, that the government adjust its stated accounting policies and practices to conform fully with PSAAC's Accounting Statement 5. Second, that the government use the Chief Actuary's assumptions when estimating employee pension liabilities at year end. Implementation of these recommendations would help ensure that deficits and debt are measured and reported fairly and consistently from one year to the next.

Reservation 2: Improper accounting for a reduction in the value of the investment in Petro-Canada

As explained in Note 7 (i), the allowance for valuation of the Government's investment in Petro-Canada has been increased by an estimated $1,250 million during 1991, bringing the total allowance for this investment to $2,050 million. The full amount of the $1,250 million increase during 1991 has been charged against deficits of prior years. This is the first time

that annual revisions to the allowance for valuation of assets have been carried back to prior years. The initial $800 million allowance for the Government's investment in Petro-Canada was recorded in 1989 and included in the deficit of that year. In my view, the $1,250 million represents a change in an accounting estimate during 1991 which should have been charged to the deficit for 1991. Had this been done, the 1991 deficit would be increased by a further $1,250 million, with a corresponding decrease of $1,250 million in the accumulated deficit at the beginning of that year.

In July of 1991, the government's ownership interest in Petro-Canada was reduced from 100 percent to approximately 80 percent. To effect this reduction, the corporation sold new shares (treasury shares) to outsiders at a price of $13 per share. The government then re-valued its remaining investment in the corporation to this price. $1,250 million was added to the $800 million already in the overall asset valuation allowance in respect of Petro-Canada. This brought the net book value of the government's investment in the corporation down to $2.3 billion -- $4,299 million as shown on the Statement of Assets and Liabilities less $2,050 million included in the allowance for valuation.

Last year, both the government and my office were satisfied, based on information available at that time, that the valuation allowance of $800 million in respect of Petro-Canada was reasonable. This year, the government determined that an additional allowance of $1,250 million is needed, and I have concluded that the further $1,250 million is reasonable. However, we disagree on the year in which the additional allowance should be included in the deficit.

The government has re-stated previously reported deficits rather than including the amount in the current year's deficit. This is the first time that revisions to an accounting estimate have been carried back to prior years rather than being charged to the current year. Generally speaking, I do not believe that this practice of "retroactive restatement" has any place in accountability reporting by governments. It can all too easily be used to hide the bottom line financial effects of significant and perhaps controversial government transactions.

PSAAC's Accounting Statement 4 recommends an approach to accounting for investments in Crown corporations that all but eliminates the need for valuation allowances to recognize declines in value. Under Statement 4, enterprise Crown corporations, such as Petro-Canada, would be included in the government reporting entity on what is known as the "modified equity" basis of accounting. Corporate net profits (or losses) would be included in the government's deficit when earned (or incurred), with a corresponding adjustment to the carrying value of the investment. The government would not be able to defer recognition of enterprise profits or losses to future years, or hide them in prior years.

The government's stated accounting policies do not, however, require investments in enterprise Crown corporations to be accounted for in this manner. Such corporations continue to be accounted for on the "cost" basis. Their net profits (or losses) are only included in the government's financial statements when they are paid over (or reimbursed). Declines in value are recognized through asset valuation allowances.

In my view, the government should do two things. First, adjust its stated accounting policies and practices to conform fully with PSAAC's Accounting Statement 4. Second, eliminate the practice of retroactive restatement, except when recognizing the effects of changes in accounting policy or correcting prior year errors. Implementation of these two recommendations would help ensure that the economic activities of enterprise Crown corporations are reflected fairly in the carrying value of investments and the deficit for the year.

Reservation 3: Improper accounting for income tax revenue collected on behalf of provinces

As explained in Note 1 (iv), tax revenue excludes taxes collected on behalf of provinces and territories. Throughout the year, income tax collected by the government is split between federal and provincial shares on an estimated basis. Entitlements are finalized 12 months after the close of the fiscal year. No attempt is made to refine the allocation after the end of the

year and prior to finalizing the financial statements, although information is available to do so. In my view, the government should have re-estimated the split between federal and provincial shares on the basis of assessment data to the end of August, and adjusted the financial statements accordingly. Had this been done, the deficit for 1991 and the provincial tax collection agreements account liability would each be reduced significantly. I have estimated that the reduction would be at least $500 million.

The government's approach to reporting this significant liability has been to let adjustments fall into the subsequent year when entitlements are finalized with the provinces. The reason given for this approach is that, under the government's stated accounting policies, income tax revenue is reported in the year received, with no adjustment at the end of the year for amounts receivable or refunds owing.

However, under the accounting policy stated in Note 1 (vi), liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions that occurred on or before the accounting date. As a consequence, the failure to adjust the liability to provinces for income tax collected on their behalf violates the government's stated accounting policy for recording and reporting liabilities.

But the issue is even broader. For some years, it has been widely recognized that the cash basis of accounting can lead to significant distortions in reported assets, liabilities, revenues and the deficit. Amounts shown in the summary statements can be affected significantly by factors that have nothing to do with economic activity during the reporting period. For example, delays at Revenue Canada in issuing refund cheques can inflate reported revenues. Similarly, changes in the basis of remitting income taxes at source can significantly affect reported revenues and the deficit.

In 1986, PSAAC issued Accounting Statement 3, which included the following recommendation:

> "Revenues should be accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Items not practicably measurable until cash is received would be accounted for at that time."

In accompanying commentary, PSAAC noted that amounts owing from self-assessed taxes are not now estimated by the government at the end of the accounting period. However, the Committee also commented that as reliable methods are developed to estimate such amounts, they should be accounted for in the financial statements. This would help ensure that a complete measure of revenue is reported and that related financial assets are accounted for in the period created.

In May of 1987, the Senate Finance Committee heard testimony concerning whether the government's accounts receivable should be included in the Statement of Assets and Liabilities. In its Eleventh Report of May 28 of that year, the Committee stated that:

> "...it recognizes the difficulty raised by the witnesses in determining the value of a tax and non-tax receivables. Nevertheless it believes that in principle, all receivables should be accrued and be part of the audited financial statements of the Government of Canada."

The Committee recommended that my Office audit the memorandum records maintained by departments in order to determine the practicability of including accounts receivable in the government's summary statements. This is being done. In 1989, the government began reporting receivables in respect of non-tax revenue. In the current year, officials from my Office have initiated discussions with the government to determine how best to recognize receivables and payables for tax revenue.

In summary, I believe that the government should, without delay, adjust the liability to provinces for income tax collected on their behalf in order to satisfy the definition of liabilities set out in Note 1 (vi). In addition, the government should begin to recognize income tax revenue on an appropriate accrual basis as soon as it is practicable to do so. Implementation of these recommendations would remove distortions from the accounts and provide users with more of the information they need.

What My Audit Opinion Means And How I Arrived At It

The format of this year's opinion is somewhat different from that of previous years. Many of the changes implement recommendations of the Canadian Institute of Chartered Accountants that were designed to make audit opinions more understandable. Other changes *were necessary because the 1991 opinion contains Reservations and the 1990 opinion did not.*

My audit opinion on the government's 1991 financial statements consists of four paragraphs. The first, commonly referred to as the "introduction" paragraph, identifies the financial statements that I have examined and reported on, and the responsibilities of the government and of my office in relation thereto. The second "scope" paragraph is new this year. It provides a summarized explanation of generally accepted auditing standards, including the key concepts of "reasonable assurance" and "material misstatement". The third "reservation" paragraph is also new this year. It summarizes the three Reservations contained in my audit opinion, and their effect on the government's financial statements. The fourth paragraph, commonly called the "opinion" paragraph, contains my conclusions about the government's financial statements.

The introduction paragraph. The introduction paragraph begins by listing the financial statements covered by my opinion. It is important to note that my audit opinion relates only to these summary financial statements and related notes contained in Section 2 of Volume I of the Public Accounts of Canada. It does not extend to the more detailed information presented in other sections of the Public Accounts Volume I, or to Volumes II and III.

The introduction paragraph concludes by confirming that the financial statements are the responsibility of the government, and that my responsibility is to express an opinion on them.

The scope paragraph. In this paragraph, I state that my audit work on the government's financial statements has been conducted according to generally accepted auditing standards prescribed by the Canadian Institute of Chartered Accountants. I use these standards to ensure that my audit is conducted with appropriate rigor and professionalism.

The reservation paragraph. This paragraph alerts the reader to the fact that the audit opinion contains Reservations, and summarizes their net effect on the government's financial statements. The individual Reservations follow the opinion paragraph.

The opinion paragraph. The opinion paragraph contains my conclusions about three matters. First, whether the financial statements may be relied on to present fairly the government's financial position, results of operations, changes in financial position and financial requirements. Second, whether the financial statements were prepared in accordance with the government's stated accounting policies. Third, whether the stated accounting policies were applied on the same basis as in the preceding year.

To present information fairly, the financial statements must be free of material misstatement. When determining what constitutes a misstatement, there must be standards against which my judgments can be made. The government's stated accounting policies and certain recommendations of PSAAC are the standards that I have used this year.

Some accounts, such as the allowance for general contingencies and employee pension liabilities, are inherently imprecise. When considering whether misstatements exist in these accounts, I determine a range of values for each that I believe would be reasonable. If the balance of the account as determined by the government falls within my range, I conclude that there is no misstatement.

If I conclude that, in the aggregate, the financial statements are free of material misstatement, I report that information is "presented fairly". If the statements are materially misstated, I add supporting "reservations" to explain why.

In planning my audit of the government's financial statements, I consider two main factors. The first is a dollar figure called "materiality"; the second is the nature and extent of the work required.

Materiality. As discussed above, to present information fairly the financial statements must be free of material misstatement. The concept of materiality is therefore implicit in the phrase "present fairly".

The aggregate of all misstatements is considered material if, in the light of surrounding circumstances, it is probable that the misstatements would change or influence the decision of a person who is relying on the financial statements. In saying this, I assume that the person is someone with reasonable knowledge of the government and its activities. I will include a reservation in my audit opinion if I believe that the aggregate of all misstatements in the financial statements exceeds the materiality levels established.

I planned my audit of the government's 1991 financial statements to detect misstatements that affect the deficit for the year or amounts charged to appropriations if the misstatements aggregate to more than $600 million. (While this is a large amount in absolute dollars, it represents only one-half of one percent of total expenditure, or two percent of the deficit for the year.) A figure of $1.2 billion is used for other misstatements, such as those affecting contingent liabilities and other items disclosed in notes to the financial statements.

It should be noted that my audit is designed to detect individual misstatements that are significantly smaller than the aggregate amounts shown above. As a consequence, misstatements considerably less than $600 million will be identified. Should I believe that any of these would cause readers to be misled, I would request the government to take corrective action. If the misstatement is not corrected, I would also include a reservation in my audit opinion.

The nature and extent of the work required. In conducting my audit, I cannot be 100 percent certain that it will reveal all misstatements in the financial statements that, individually or in the aggregate, may be material. The size and complexity of the government, as well as cost considerations, make it impractical for me to examine all or even most of the approximately $1.5 trillion-worth of individual transactions entered into during the year.

Generally accepted auditing standards require that I have "reasonable assurance" that my audit will reveal misstatements aggregating to more than the predetermined materiality level. I planned my audit of the government's 1991 financial statements to achieve a high level of overall audit assurance.

To obtain the desired level of assurance, I verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and reviewed significant internal controls. When planning the nature and extent of each of these procedures, I used an overall assurance level of approximately 97 percent.

What this amounts to is exercising professional judgment about how much auditing is required to provide the desired level of assurance to the users of the statements that they can rely on the reported results and not be misled.

Auditing for compliance with Parliamentary authorities. Detailed examinations and verifications of parliamentary authorities to spend, borrow and raise revenues are conducted during comprehensive audits of departments and agencies. The results of this work are included in the applicable chapters of my annual Report to Parliament.

These same authorities are also included in my annual audit of the government's financial statements. However, the authorities are examined and verified to the level of materiality established for auditing the government's overall financial position, results of operations, changes in financial position and financial requirements.

The Work Of PSAAC

It is difficult for those who prepare and audit government financial statements to determine when the statements present information fairly and when they do not. Although progress is being made, there does not yet exist an agreed-upon set of standards for good accounting and reporting practice to help users of government financial statements get the information they need and to help preparors and auditors assess fairness.

In March 1981, the Board of Governors of the Canadian Institute of Chartered Accountants established the Public Sector Accounting and Auditing Committee (PSAAC). The Committee provides a forum for considering the information needs of users, preparers and auditors of government financial statements. It also develops and recommends enhanced accounting principles and disclosure standards for consideration by Canadian governments and their auditors.

The existence of PSAAC does not alter the responsibility of auditors to exercise independent professional judgment when they examine and report on government financial statements. As pointed out by the Committee in the Introduction to its Accounting and Auditing Recommendations, "no rule of general application can be phrased to suit all circumstances or combination of circumstances that may arise, nor is there any substitute for the exercise of professional judgment in the determination of what constitutes fair presentation or good practice in a particular case".

Nonetheless, PSAAC can help auditors to better discharge this responsibility by developing a consensus of appropriate financial reporting practices, to which both governments and auditors can refer when assessing fairness. I support PSAAC and recommend that the government and Members of Parliament support its pronouncements.

As at March 31, 1991, PSAAC had issued six statements on accounting that apply to the federal and provincial governments. In addition, PSAAC has published a research study on the recording and reporting of physical assets.

As explained in Reservations 1 and 2, the financial statements of the government of Canada do not yet comply fully with PSAAC recommendations on employee pensions and the reporting entity.

In addition, the government's financial statements do not comply with PSAAC recommendations requiring:

- disclosure of the government's acquired physical assets on hand and available for use at the end of the year; and,
- a comparison of actual results with those originally forecast by the fiscal plan.

I have not included a reservation in my audit opinion on the government's financial statements because of the failure to implement these two recommendations. PSAAC does not specify an implementation date and I recognize that the government needs time and new systems to develop appropriate disclosure. However, I believe these recommendations are appropriate, and I would expect the government to implement them at the earliest possible date.

The Need For A Concise Annual Financial Report

At present, the government's financial statements are presented in the Public Accounts of Canada, a three-volume set of documents of massive proportions. Users advise that they find this presentation cumbersome and difficult to work with. They want a simpler, more focussed approach to presenting the government's overall numbers. And they want some context for the numbers in plain, non-technical language.

In my view, a comprehensive but concise annual financial report by the federal government would be extremely valuable. It would provide a broad picture and a more complete understanding of the government's activities and resulting financial position and it would serve as a key to the more detailed information the government provides in other financial documents.

In its Eighth Report of 30 June 1987, the Public Accounts Committee endorsed "the need for a succinct annual financial report for parliamentarians and other users of government financial information".

I encourage the government to give serious consideration to presenting its financial statements in such a report.

SECTION 3

1990-91
PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	Page
Budgetary revenue	3.3
Revenue from outside parties by main classification	3.3
Budgetary revenue in 1990-91	3.8
Tax revenue	3.8
Non-tax revenue	3.9

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax amounts which affect the annual surplus or deficit of the Government of Canada. Revenue is reported net of refunds and excludes amounts credited to the Canada Pension Plan Account, superannuation accounts, taxes collected on behalf of the provinces and territories, other specified purpose accounts and other liability accounts.

The Government generally reports tax revenue in the year in which it is received and excludes taxes receivable. Refunds are allocated to the year in which the processing cycle for the assessment of the related tax returns has been started.

Tax revenue for a fiscal year includes receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31st and amounts received by federal government offices by March 31st, but not deposited until April or not credited to the Receiver General until April. Tax revenue also includes amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

The main factors affecting the flow of tax revenue are variations in economic conditions, changes in statutory tax rates, and changes in the base upon which the statutory tax rates are applied and taxes calculated. Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, sales and excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenue is reported on an accrual basis and reported in the year in which the transaction occurred that gave rise to the revenue.

Revenue, both tax and non-tax, is reported on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations and revenue of consolidated Crown corporations. Revenue credited to appropriations consists of two parts — revenue from outside parties and revenue internal to the Government which is generated from transactions between departments within the Government.

Revenue from Outside Parties by Main Classification

Chart A presents net revenue from outside parties by main classification for the current fiscal year while Chart B compares the net revenue from outside parties for the last five fiscal years.

CHART A
TOTAL NET REVENUE FROM OUTSIDE PARTIES
BY MAIN CLASSIFICATION
(in millions of dollars)

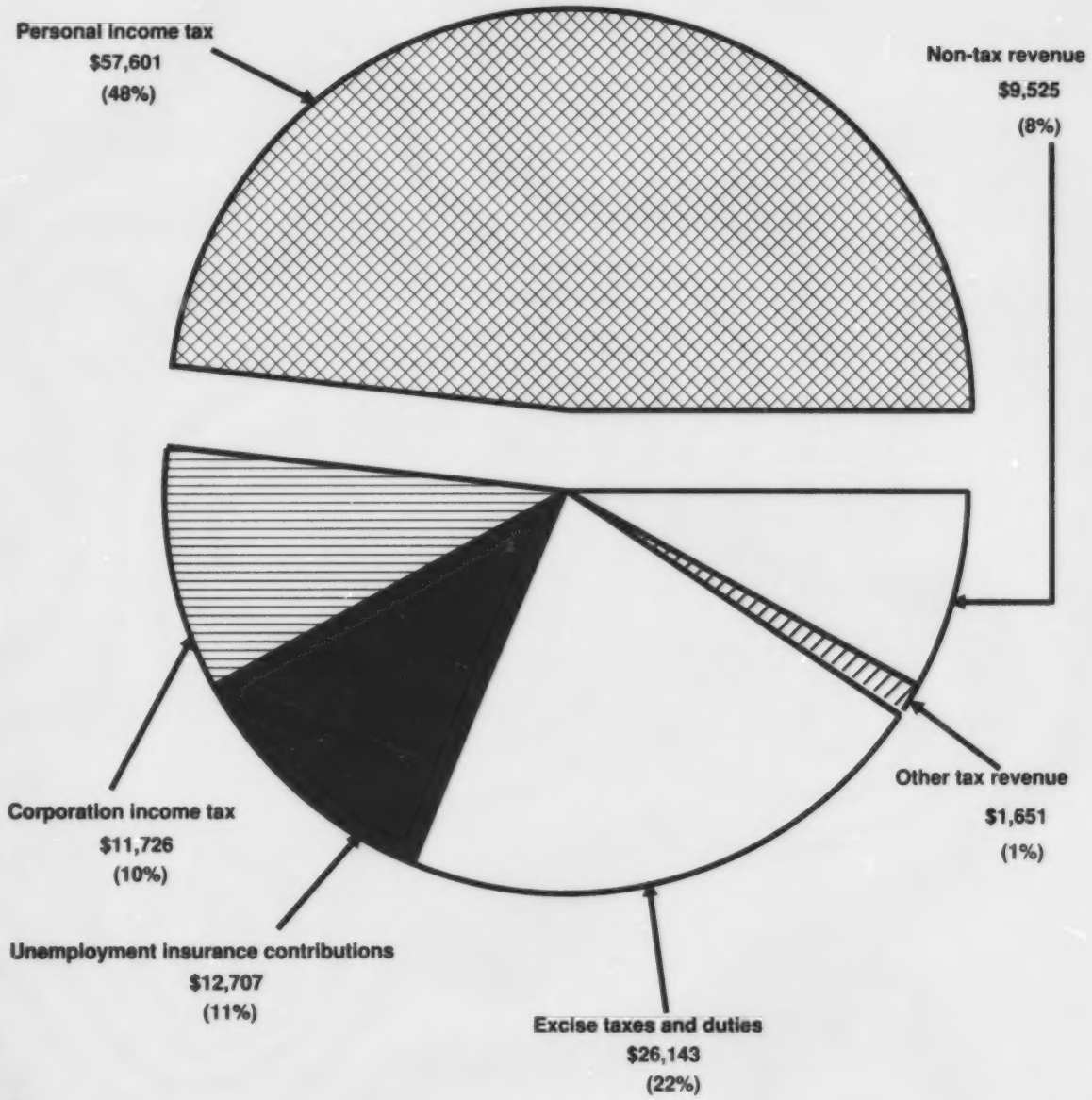


CHART B
TOTAL NET REVENUE FROM OUTSIDE PARTIES

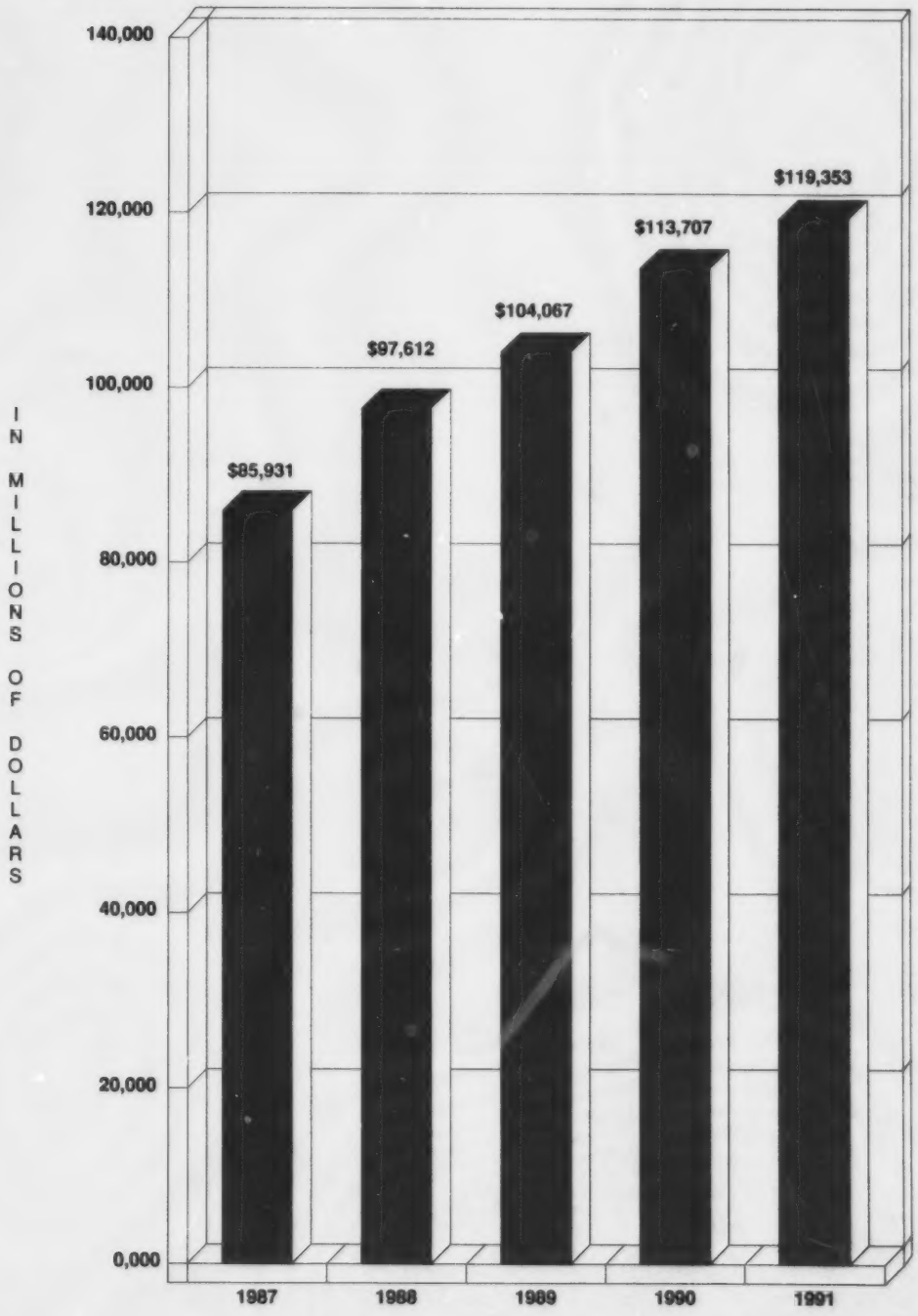


Table 3.1 presents revenue from outside parties by main classification on both a gross and net basis. "Gross revenue" reports all revenue received from outside parties including:

— revenue credited to appropriations where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenue; and,

— revenue of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain dependent Crown corporations are included with those of the Government.

"Net revenue" excludes the above two categories. Net revenue represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government.

TABLE 3.1

REVENUE FROM OUTSIDE PARTIES BY MAIN CLASSIFICATION
(in millions of dollars)

	1990-91				1989-90	
	Gross revenue[1]	Revenue credited to appropriations	Consolidated Crown corporations[3]	Net revenue[1]	Gross revenue[1]	Net revenue[1]
Tax revenue—						
Income tax—						
Personal	**57,601**			**57,601**	51,895	51,895
Corporation	**11,726**			**11,726**	13,021	13,021
Unemployment insurance contributions	**12,707**			**12,707**	10,738	10,738
Non-resident	**1,372**			**1,372**	1,361	1,361
	83,406			***83,406***	*77,015*	*77,015*
Excise taxes and duties—						
Goods and services tax	**2,574**			**2,574**		
Sales tax	**13,630**			**13,630**	17,672	17,672
Customs import duties	**4,001**			**4,001**	4,587	4,587
Excise duties	**2,146**			**2,146**	2,130	2,130
Other excise taxes and duties	**1,808**	488		**1,320**	1,789	1,295
	24,159	*488*		***23,671***	*26,178*	*25,684*
Energy taxes—						
Excise tax—Gasoline	**2,242**			**2,242**	2,154	2,154
Petroleum and gas revenue tax		1		**–1**	57	57
Excise tax—Aviation gas and diesel fuel	**231**			**231**	260	260
	2,473	*1*		***2,472***	*2,471*	*2,471*
	26,632	*489*		***26,143***	*28,650*	*28,155*
Other tax revenue	**279**			**279**	226	226
Total tax revenue	110,317	489		109,828	105,891	105,396
Non-tax revenue—						
Return on investments, Table 3.3	***6,857***	*26*	*24*	***6,807***	*5,967*	*5,850*
Proceeds from sales	**326**	200		**126**	422	216
Refunds of previous years' expenditure	**405**	1		**404**	551	547
Privileges, licences and permits	**688**	304		**384**	587	345
Services and service fees	**1,490**	1,241		**249**	1,400	185
Domestic coinage	**111**			**111**	355	355
Other non-tax revenue	**2,518**	236	838	**1,444**	1,985	813
	5,538	*1,982*	*838*	***2,718***	*5,300*	*2,461*
Total non-tax revenue	12,395	2,008	862	9,525	11,267	8,311
Total revenue[2]	122,712	2,497	862	119,353	117,158	113,707

(1) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.
(2) Additional details are provided in Table 4a in Section 1 of Volume II (Part I).
(3) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

On a day-to-day basis, organizations within the Government transact with each other and, thus, contribute to gross amounts of revenue and expenditure. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.2 provides details of internal revenue transactions and shows the total of revenues from both internal and external sources. The total gross revenue of $127,265 million includes the total revenue from all sources. Revenue of consolidated Crown corporations and revenue credited to appropriations are deducted to arrive at net revenue from all sources. This total of $119,524 million is made up of total ministerial revenue ($106,533 million) and revenue of consolidated specified purpose accounts ($12,991 million) as detailed in Volume II, Part I, Table 4a.

TABLE 3.2

REVENUE FROM ALL SOURCES
(in millions of dollars)

	Gross revenue	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations		Net revenue
			From outside parties	Internal to the Government	
Transactions with outside parties	122,712	862	2,497		119,353
Internal transactions by main classification—					
Sales tax	64				64
Customs import duties	4				4
Return on investments	8				8
Proceeds from sales	303			293	10
Refunds of previous years' expenditure	19				19
Privileges, licences and permits	3				3
Services and service fees	4,020			4,014	6
Other non-tax revenue	132			75	57
Total internal transactions	4,553			4,382	171
Total revenue	127,265	862	2,497	4,382	119,524

Budgetary Revenue in 1990-91

Total net budgetary revenue in 1990-91 amounted to $119,353 million. This represents an increase of 5.0%, or $5,646 million from the level reported for 1989-90. Tax revenue, which accounts for 92% of total revenue, increased by $4,432 million or 4.2%, while non-tax revenue increased by $1,214 million or 14.6%.

Tax Revenue

Most of the growth in tax revenue in 1990-91 was concentrated in personal income tax collections and unemployment insurance contributions. However, significantly dampening the impact of the increases in these components on total tax revenue was lower revenues from excise taxes and duties and from corporate income taxes. The transitional costs associated with the replacement of the manufacturer's sales tax with the Goods and Services Tax, effective January 1, 1991, as well as the impact of the Canada-United States Free Trade Agreement, resulted in lower excise taxes and duties, while the recession impacted negatively on corporate income tax revenues.

Personal Income Tax

The personal income tax is levied on personal income under the provisions of the Income Tax Act. Personal income tax is the largest source of federal Government revenue, accounting for nearly 48% of total budgetary revenue in 1990-91.

Personal income tax revenue in 1990-91 amounted to $57,601 million, an increase of 11.0% or $5,706 million from 1989-90. This increase was largely due to the continued strength in personal income, which increased by 7.5% in 1990, and the progressivity of the personal income tax system. The growth in personal income, in turn, reflects strength in employment and advances in wages and salaries. Certain tax initiatives annouced in the April 1989 budget to reduce the deficit also served to increase personal income tax revenues. These included the repayment of social transfers by higher-income Canadians and the increases in the high-income and general surtaxes. Effective for the 1989 taxation year, higher-income Canadians are required to repay old age security and family allowance benefits at a rate of 15% of individual net income exceeding $50,000. As this measure is being phased in over three years, the repayments applicable to taxation year 1989 were one-third of the amount payable. As repayments are made at the time of tax filing, this measure first affected personal income tax revenue in fiscal year 1990-91. The April 1989 budget also increased the general income surtax by 2 percentage points to 5% and introduced an additional surtax on high-income individuals of 3%. As these measures were effective July 1, 1989, the full year fiscal impact was not felt until 1990-91. Finally, personal income tax refunds in 1990-91 were $0.7 billion lower than in 1989-90. This was largely due to the transitional impact of personal income tax reform. Although most of the personal income tax reform measures became effective January 1, 1988, withholding tables were not adjusted until July 1, 1989, with the result that personal income tax refunds were substantially higher in 1989-90, thereby dampening personal income revenues in that year.

Corporation Income Tax

The corporation income tax is levied on corporation income under the provisions of the Income Tax Act. Corporation income tax revenue amounted to $11,726 million in 1990-91, a decline of 9.9% from 1989-90. This decline reflected the impact of the recession on corporate profits. Rising unit labour costs and weakening demand have left corporate profit margins at their lowest levels since the 1981-82 recession. Corporate profits have declined steadily since the fourth quarter of 1988 and by the end of 1990 were nearly 50% below their pre-recession peak. The decline in corporate income tax revenue has been proportionally less than the cumulative decline in corporate profits, owing in part to the impact of the base-broadening measures introduced as part of the 1988 Income Tax Reform as well as the introduction in the April 1989 budget of the Large Corporations Tax.

Unemployment Insurance Contributions

Premiums from employees and employers are levied under the provisions of the Unemployment Insurance Act and are classified as part of budgetary revenue. In 1990-91, unemployment insurance contributions increased by 18.3%, to $12,707 million. This increase primarily reflects the impact of the changes in the financing provisions of the unemployment insurance program, as announced in the April 1989 budget. Effective January 1, 1990, the full cost of the program is financed through employee-employer premiums. Previously, the federal government financed certain components of the program. As a result, premium rates were increased January 1, 1990 (the employee premium rate was increased to $2.25 per $100 of insurable earnings for calendar year 1990).

Non-Resident Income Tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the Income Tax Act. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents. Non-resident income tax amounted to $1,372 million, virtually unchanged from the level recorded in the previous fiscal year.

Excise Taxes and Duties

Excise taxes and duties are collected under the Excise Tax Act and Customs Tariff Act. Excise taxes and duties include the federal manufacturers' sales tax, the Goods and Services Tax which replaced the manufacturers' sales tax on January 1, 1991, customs import duties, energy taxes, and other excise taxes and duties. Excise taxes and duties totalled $26,143 million, a decline of 7.1% or $2,012 million. The decline primarily reflects the transitional costs associated with sales tax reform and the phase-out of tariffs under the Canada-United States Free Trade Agreement.

Goods and services tax

The Goods and Services Tax became effective January 1, 1991. Net revenue of $2,574 million was collected in 1990-91. Goods and Services Tax revenue in 1990-91 was dampened by the impact of certain one-time transitional costs associated with sales tax reform. These transitional costs include the prepayment of the Goods and Services Tax Credit to lower and modest income Canadians in December 1990 and the transitional grant to small business.

Sales tax

On January 1, 1991, the federal manufacturers' sales tax was replaced by the Goods and Services Tax. In addition, sales tax paid on new and unused goods in inventory as of December 31, 1990 is to be rebated. The elimination of the federal manufacturers' sales tax, coupled with the repayment of sales tax paid on new and unused goods in inventory, accounts for the 22.9% decline in sales tax revenue in 1990-91.

Customs import duties

Revenue from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the Customs Tariff Act. In 1990-91, revenues amounted to $4,001 million, a decline of 12.8% from 1989-90. The decline in revenue largely reflects the phase-out, starting January 1, 1989, of all bilateral tariffs under the Canada-United States Free Trade Agreement, coupled with remittance changes associated with sales tax reform.

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel. Energy tax revenue totalled $2,472 million in 1990-91, practically unchanged from the level recorded in 1989-90. The flow of revenue during 1990-91 was affected by the 1-cent-per-litre increase in the excise tax on gasoline and aviation fuel effective January 1, 1990. However, the impact on this increase on energy tax revenue was offset by a decline in consumption.

Other excise taxes and duties

Excise duties are levied on alcoholic beverages (other than wines) and tobacco products. In addition, excise taxes are also imposed on other items such as jewellery, passenger vehicle air conditioners, and telecommunications programming services. Other excise taxes and duties revenue amounted to $3,466 million, up 1.2% from 1989-90.

Other Tax Revenue

Other tax revenue is comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts. In 1990-91, other tax revenue amounted to $279 million, up 23.5% from 1989-90.

Non-Tax Revenue

Non-tax revenue consists of return on investments and other non-tax revenue. In 1990-91, such revenues amounted to $9,525 million, an increase of 14.6% from 1989-90.

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties. Return on investments amounted to $6,807 million, an increase of 16.4% over last year's result. The various components of return on investments are presented in Table 3.3, on both a gross and net basis. Most of the increase in 1990-91 was due to higher profits for the Bank of Canada and the Exchange Fund Account, reflecting the increase in interest rates during 1990-91 and actions by the Bank of Canada to help maintain orderly conditions in the Canadian dollar exchange market.

TABLE 3.3

RETURN ON INVESTMENTS[1]
(in millions of dollars)

	1990-91	1989-90
Loans, investments and advances—		
Enterprise Crown corporations—		
Lending institutions—		
Canada Deposit Insurance Corporation	143	172
Canada Mortgage and Housing Corporation	772	822
Export Development Corporation		3
Farm Credit Corporation	230	239
	1,145	*1,236*
All other enterprise Crown corporations—		
Atomic Energy of Canada Limited	57	59
Canadian National Railway Company	70	15
Petro-Canada	35	
Other—		
Bank of Canada	2,808	2,239
Canada Development Investment Corporation	8	
Canada Ports Corporation	21	2
Canada Post Corporation	67	8
Canadian Dairy Commission	8	9
Montreal Port Corporation	28	9
Quebec Port Corporation	11	(2)
Vancouver Port Corporation	45	23
Miscellaneous	26	90
	3,184	*2,454*
	4,329	***3,690***
Provincial and territorial governments	71	74
National governments including developing countries	53	50
Veterans' Land Act Fund—		
Advances	4	5
Joint and mixed enterprises	2	10
Miscellaneous	28	21
	158	***160***
	4,487	3,850
Foreign exchange accounts—		
Exchange Fund Account	2,258	1,661
International Monetary Fund—Subscriptions	11	11
	2,269	1,672
Cash—		
Interest on bank deposits	285	278
Other accounts—		
Interest on investment re: military purchases	25	29
Government's holdings of unmatured debt	10	5
Supply Revolving Fund	7	8
Interest earned from funds on deposit with suppliers	12	
Accrual of non-tax revenue	–284	11
Other	4	6
	–226	59
Total net return on investments	6,815	5,859
Return on investments internal to the Government	–8	–9
Total net return on investments from outside parties	6,807	5,850
Revenue credited to appropriations from outside parties	26	29
Consolidated Crown corporations	24	88
Total gross return on investments from outside parties	6,857	5,967

(1) Additional details are provided in Table 4a in Section 1 of Volume II (Part I).
(2) Less than $500,000.

Other Non-Tax Revenue

Other non-tax revenue is comprised of refunds of previous years' expenditure, service fees, privileges, licences and permits, proceeds from the sale of capital assets and current goods and services, domestic coinage, and miscellaneous non-tax revenue. Details are reported by individual ministry in Volume II(Part I) of the Public Accounts. Other non-tax revenue increased by 10.4% to $2,718 million in 1990-91.

Proceeds from sales ($126 million) include the sale of goods and Crown assets including products produced by the Government, such as publications and maps, agricultural and manufactured products, net proceeds from the sale of Crown corporations, and other related items.

Refunds of previous years' expenditure ($404 million) largely relates to recoveries of items paid out of or charged to prior years' appropriations, such as refunds and repayments of contributions.

Privileges, licences and permits ($384 million) include the proceeds from the sale of regulated privileges such as licences, registrations and permits for hunting, fishing, timber, business ventures, rentals of public buildings, leasing and royalties, citizenship registration, and other related charges.

Services and service fees ($249 million) include charges for certain services provided by the Government such as application, filing, and registration fees, recoveries of hospital and medical costs from provincial hospital plans and other sources, along with other related items.

Domestic coinage ($111 million) relates to the gross proceeds from the sale of domestic coinage through the Department of Finance. Costs are reported as expenditure of the Department.

Miscellaneous non-tax revenue ($1,444 million) includes a diverse number of items including revenues arising from contributions of programs or recoveries of costs from provinces; seizures, forfeitures, fines and penalties under various statutes and programs; contributions to retirement plans by judges and senators; principal and interest repayments on Canada student loans; and write-off of cheques which were not claimed, among others.

SECTION 4

1990-91
PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

	Page
Budgetary expenditure	4.3
Expenditure with outside parties by type	4.3
Budgetary expenditure in 1990-91	4.7
Supplementary statements—	
Public debt charges	4.8
Expenditure under statutory authority	4.9
Transfer payments	4.12
Details of transfer payments by province	4.13

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include transfer payments made to individuals, other levels of government and businesses, the costs of goods and services received and the costs of capital acquired during the course of the year and in the supplementary period including accounts payable at year end. In addition, budgetary expenditure also includes provisions for the valuation of loans, investments and advances, for borrowings of enterprise Crown corporations, which are agents of the Crown, and for other obligations related to statutory items and annual appropriations. As well, expenditures of certain specified purpose accounts, such as the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Re-insurance Fund, the Agricultural Commodities Stabilization Accounts, are also included. Budgetary expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, and other specified purpose and liability accounts.

Expenditure with Outside Parties by Type

Chart A presents the total net expenditure with outside parties by type for the current fiscal year, while Chart B compares the total net expenditure with outside parties for the last five fiscal years.

Table 4.1 presents expenditure with outside parties by type. The table is presented on both a gross and a net basis. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as a reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to budgetary expenditure, rather than budgetary revenue, where such authority has been granted by Parliament, and revenue of consolidated Crown corporations credited to expenditure.

Total net expenditure represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government. Total gross expenditure is derived by adding to total net expenditure the revenue credited to appropriations and the revenue of consolidated Crown corporations credited to expenditure.

CHART A
TOTAL NET EXPENDITURE
WITH OUTSIDE PARTIES BY TYPE
(in millions of dollars)

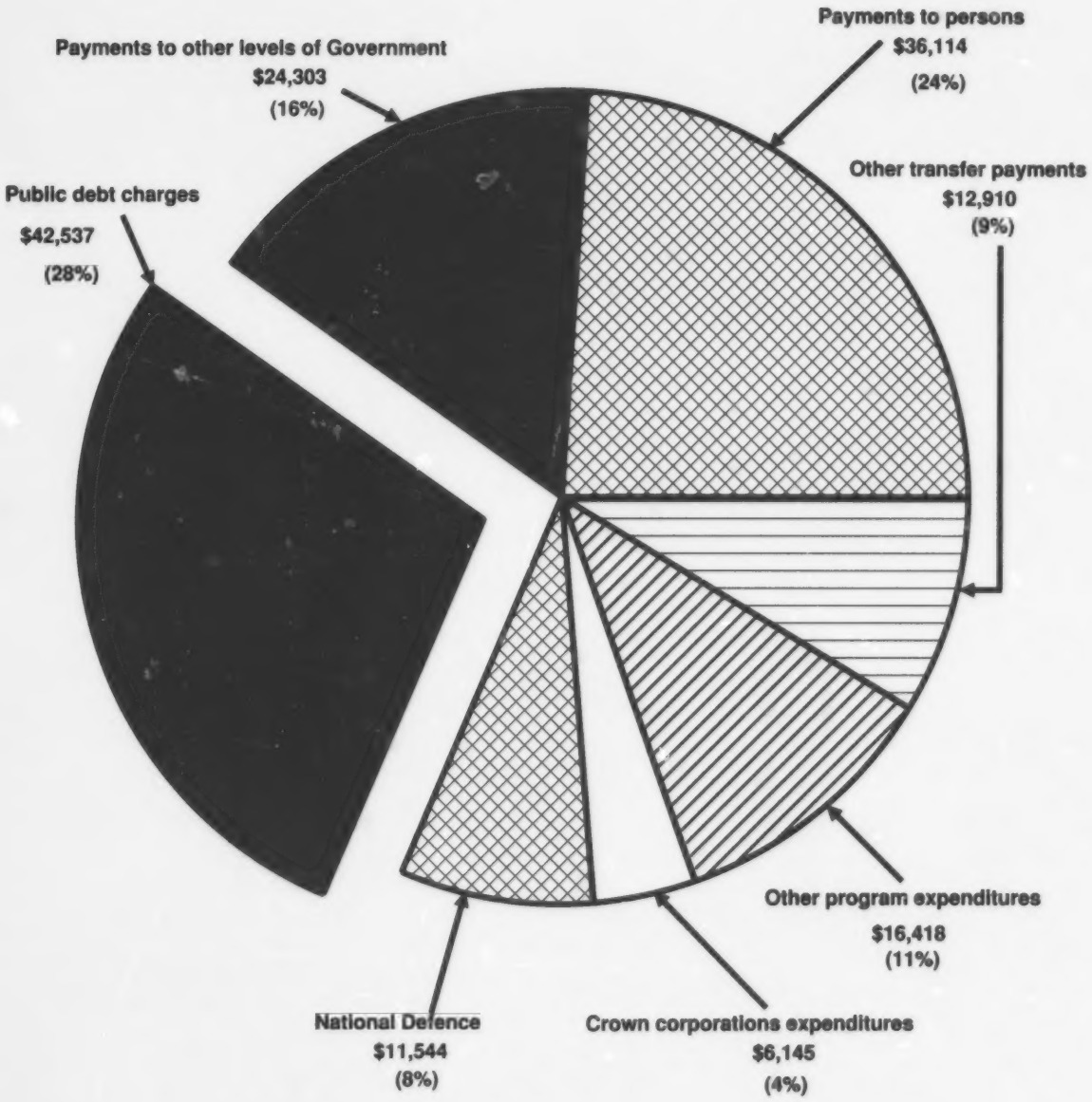


CHART B
TOTAL NET EXPENDITURE
WITH OUTSIDE PARTIES

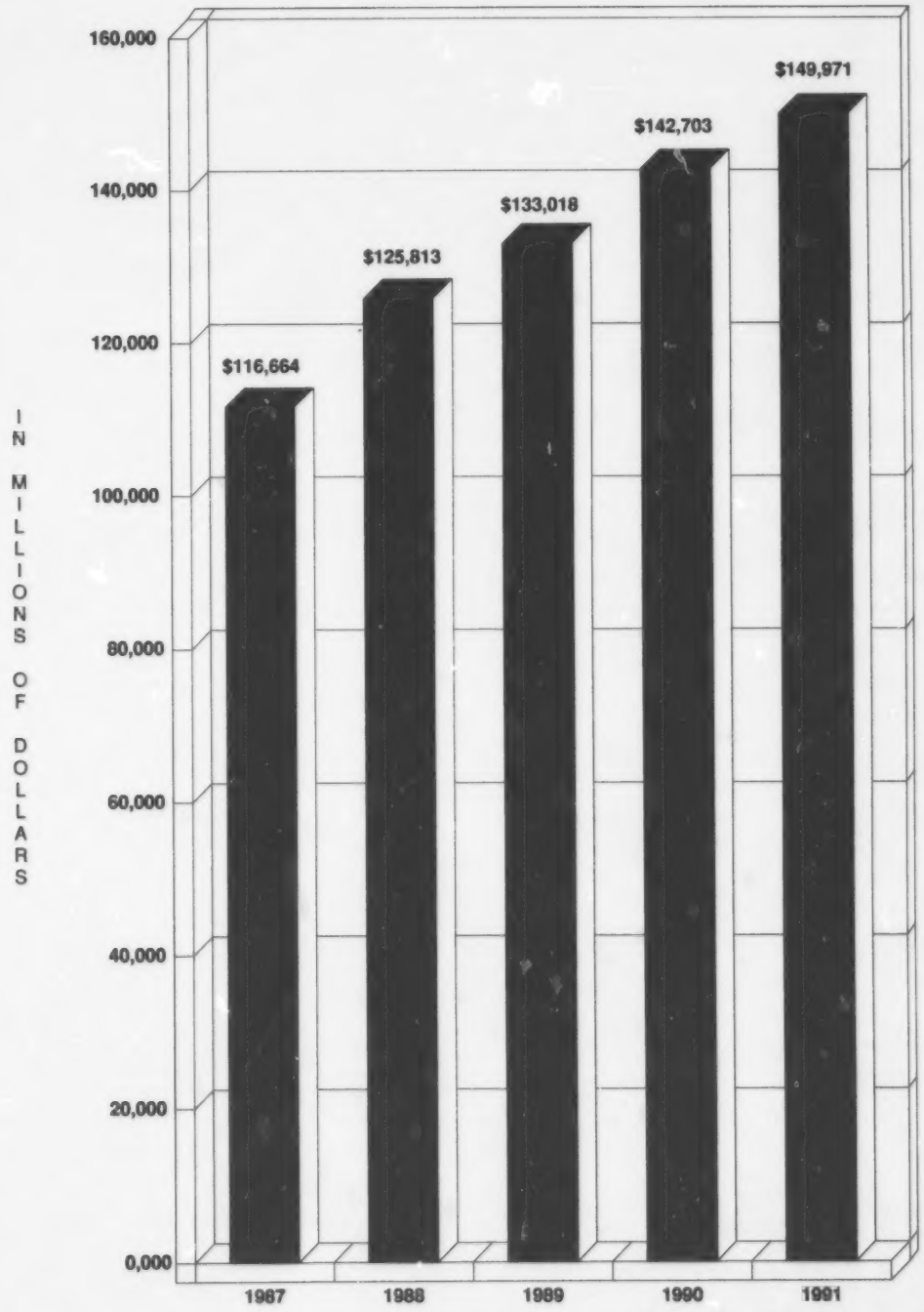


TABLE 4.1
EXPENDITURE WITH OUTSIDE PARTIES BY TYPE
(in millions of dollars)

	1990-91				1989-90	
	Gross expenditure[1]	Revenue credited to appropriations	Consolidated Crown corporations[3]	Net expenditure[1]	Gross expenditure[1]	Net expenditure[1]
Transfer payments —						
To persons —						
Old age security benefits, guarenteed income supplements and spouses' allowances	17,131			17,131	16,154	16,154
Unemployment insurance benefits	14,665			14,665	11,694	11,694
Family allowances	2,736			2,736	2,653	2,653
Other	1,582			1,582	1,543	1,543
	36,114			*36,114*	*32,044*	*32,044*
To other levels of government —						
Fiscal arrangements	8,280			8,280	8,653	8,653
Insurance and medical care services	6,033			6,033	6,663	6,663
Canada Assistance Plan	5,788			5,788	5,006	5,006
Education support	1,861			1,861	2,166	2,166
Other	2,341			2,341	2,643	2,643
	24,303			*24,303*	*25,131*	*25,131*
Other transfer payments —						
Foreign aid	2,307			2,307	2,768	2,768
Indians and Inuit	2,311			2,311	2,035	2,035
Job creation and labour force adjustment	1,719			1,719	1,671	1,671
Regional and industrial development	707			707	831	831
Agricultural programs	1,099			1,099	1,412	1,412
Science and technology	1,461			1,461	1,455	1,455
Other	3,306			3,306	3,328	3,328
	12,910			*12,910*	*13,500*	*13,500*
Total transfer payments	73,327			73,327	70,675	70,675
Crown corporations expenditures	7,007		862	6,145	6,569	5,581
Other program expenditures—						
Agriculture	796	16		780	723	708
Communications	454	23		431	517	488
Employment and Immigration	532			532	490	490
Environment	1,025			1,025	902	902
External Affairs	1,069	32		1,037	984	954
Industry, Science and Technology	1,181	33		1,148	977	946
National Defence	11,891	347		11,544	11,206	10,859
National Health and Welfare	1,080	65		1,015	922	865
National Revenue	2,154	53		2,101	1,702	1,655
Public Works	1,209	227		982	1,123	827
Solicitor General	2,836	535		2,301	2,608	2,099
Transport	2,398	1,056		1,342	2,427	1,419
Other	3,834	110		3,724	5,509	5,415
Total other program expenditures	30,459	2,497		27,962	30,090	27,627
Total program expenditures	110,793	2,497	862	107,434	107,334	103,883
Public debt charges	42,537			42,537	38,820	38,820
Total expenditure[2]	153,330	2,497	862	149,971	146,154	142,703

(1) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.
(2) Additional information is provided in Table 2a in Section 1 of Volume II (Part I).
(3) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenue and expenditure recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 4.2 provides details of internal expenditure transactions and shows the total of expenditures transacted by the Government with all sources.

TABLE 4.2
EXPENDITURE BY SOURCE
(in millions of dollars)

	Gross expenditure	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations		Net expenditure
			From outside parties	Internal to the Government	
Transactions with outside parties	153,330	862	2,497		149,971
Internal transactions —					
National Defence	65			14	51
External Affairs	20			1	19
Indian Affairs and Northern Development					
Transport	186			157	29
Employment and Immigration	7			7	
Agriculture					
Public Works	2,901			2,917	–16
Industry, Science and Technology	30			24	6
Solicitor General	59			49	10
Other	1,285			1,213	72
Total internal transactions	4,553			4,382	171
Total expenditure	157,883	862	2,497	4,382	150,142

Budgetary Expenditure in 1990-91

Total net budgetary expenditure with outside parties in 1990-91 amounted to $149,971 million. This represents an increase of 5.1% from the level of $142,703 million reported in 1989-90. Most of the increase in total net expenditure of $7,268 million, between 1989-90 and 1990-91, was concentrated in two major components--- transfers to persons up $4,070 million and public debt charges up $3,717 million. In contrast, declines were recorded in transfers to other levels of government and in other transfer payments.

Public debt charges, which account for 28% of total net expenditure, increased by 9.6%, to $42,537 million in 1990-91. This is the first year since 1987-88 that the annual growth in public debt charges has been less than 10%. The increase in public debt charges reflects the compounding effect of interest rates on the increasing stock of debt. Although interest rates peaked in May 1990 and have recorded significant declines since then, the average interest rate on outstanding government debt continued to increase in 1990-91 and, this coupled with an increase in the stock of debt, resulted in higher public debt charges.

Total program spending---that is, Government spending excluding public debt charges--- advanced 3.4%. This is identical to the growth in gross domestic product, but well below the inflation rate of 4.8%. The increase in program spending primarily reflects the impact of the recession on the cyclically-sensitive components of program spending, especially unemployment insurance benefits and Canada Assistance Plan transfers. Significantly dampening the impact of these factors on program spending was the effect of the various restraint measures that the Government has introduced since November 1984. These measures include the phasing-out and reduction of various expenditure programs, limits on indexation, and reductions in the number of person-years, along with other measures to control operating costs. Fiscal year 1990-91 was the first year of the Expenditure Control Plan. This Plan is a comprehensive two-year approach to expenditure control, which effectively controls about 60% of all government spending on programs. The major programs exempt from the Plan include federal transfers to persons (elderly benefits, veterans' pensions and allowances, and unemployment insurance benefits) and certain major federal transfers to provinces (Equalization and Canada Assistance Plan transfers to equalization-receiving provinces).

The largest component of program spending---transfers to persons---advanced by 12.7% in 1990-91, primarily attributable to the surge in unemployment insurance benefits as a result of the recession. Unemployment insurance benefits were

up 25.4%, with about two-thirds of the increase attributable to advances in the number of beneficiaries, primarily in Ontario, and the remainder due to increases in the average weekly benefit rate. Among the other programs within major transfers to persons, elderly benefit payments were up 6.0%, reflecting increases in both average benefits, which are indexed to quarterly changes in the consumer price index, and the eligible population base.

Direct cash transfers to other levels of government declined between 1989-90 and 1990-91 as increases in Canada Assistance Plan transfers were offset by lower direct cash transfers under both the Established Programs Financing (EPF) and equalization programs. Under the Canada Assistance Plan, the federal government provides funds to provinces and territories to help them pay for certain social assistance benefits and services. Prior-year adjustments, especially to Ontario, as well as increased caseloads due to the economic environment, have resulted in these transfers increasing by 15.6% in 1990-91. Although the February 1990 budget capped the growth in these transfers to Ontario, Alberta, and British Columbia at 5% in 1990-91, the cap was not enforced pending the Supreme Court ruling on the provincial challenge to this measure. Cash transfers under Established Programs Financing (EPF) declined, due to the Expenditure Control Plan announced in the February 1990 budget, which held per capita EPF transfers constant at the 1989-90 levels. As a result, total EPF entitlements increased by only 1.1% in 1990-91. EPF entitlements are paid in the form of tax point transfers and cash and, as the value of tax transfers is unaffected by this measure, this restraint initiative impacts only on cash transfers and accounts for the 10.6% decline in cash transfers. Fiscal arrangements, consisting primarily of equalization transfers to lower-income provinces, also declined in 1990-91. However, the decline resulted from the inclusion of large one-time payments in 1989-90 relating to underpayments in previous years, as overall entitlements under this program were up 4.6% in 1990-91.

Other transfers include foreign aid, assistance in the stabilization of market prices for commodities, the development of new technologies, research, the establishment of new jobs through training, and the promotion of educational and cultural activities. Other transfer payments declined by 4.4% due to declines in grants and contributions for regional and industrial development and agriculture. The decline in regional and industrial development transfers reflectes a lower take-up due to the recession, while the decline in agricultural transfers was primarily due to the timing of payments as well as the impact of new cost-sharing programs with the provinces. In contrast, increases were recorded in grants and contributions to Indian and Inuit peoples, assistance to developing countries, and to job creation and training programs.

Crown corporation expenditures were up 10.1% in 1990-91, reflecting increased transfers to the Canada Mortgage and Housing Corporation and higher liabilities with respect to losses incurred by enterprise corporations. Transfers to VIA Rail and Canada Post Corporation were lower, reflecting the impact of past restraint measures.

Other program expenditures include defence spending on operations and capital, as well as government administration and specific services delivered to the public, such as:

—health care to natives and veterans;

—research undertaken by government employees;

—the operation of airports and national parks;

—the operation of federal correctional institutions; and,

—the provision of police services.

Other program expenditures increased by 1.2% in 1990-91. Within this component, defence expenditures increased by 6.3% while all other departmental operating and capital spending declined by 7.1%. The increase in defence spending reflects the formula-funded nature of this program and the incremental funding provided to cover costs associated with activities related to the hostilities in the Gulf. Spending on other government operations remained restrained in 1990-91 due to the ongoing restraint measures introduced in past budgets and specific reduction initiatives undertaken in 1990-91 to fund the incremental costs associated with the Gulf hostilities. In addition, adjustments to the allowance for the actuarial liability for employee pensions, due to both the revisions in economic assumptions and the wage strategy announced in the February 1991 budget, also impacted on the growth in this component. Dampening the impact of these factors on other program expenditures were increased funding for National Revenue to implement the Goods and Services Tax, along with higher unemployment insurance administrative costs due to the increase in the number of beneficiaries.

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Canada Savings Bonds, marketable bonds, and Treasury bills), on specified purpose accounts and other accounts, costs of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

Of the increase of $3,717 million in public debt charges in 1990-91, nearly three-quarters is commensurate with an increase in unmatured debt, which rose from $294,562 million at March 31, 1990 to $323,903 million at March 31, 1991. Most of the remaining increase in public debt charges relates to increased interest costs on specified purpose accounts, most notably on the superannuation accounts.

A comparative summary of public debt charges is presented in Table 4.3. The table also discloses the reconciling item between total public debt charges as reported in the Finance ministerial section (Section 10) of Volume II (Part I) and the total net expenditure of the public debt as per Table 4.1. The reconciling item includes the expenditure of the consolidated specified purpose accounts.

TABLE 4.3
PUBLIC DEBT CHARGES[1]
(in millions of dollars)

	1990-91	1989-90
Unmatured debt—		
Marketable bonds—		
Payable in Canadian currency	14,479	13,045
Payable in foreign currencies	297	372
	14,776	*13,417*
Canada savings bonds	4,275	4,857
Special non-marketable bonds—		
Canada Pension Plan Investment Fund	346	307
Treasury bills	15,118	12,905
Notes and loans—		
Payable in foreign currencies	3	104
Canada bills	74	84
Servicing costs and costs of issuing new loans	44	71
Total public debt charges related to unmatured debt	34,636	31,745
Specified purpose accounts—		
Superannuation accounts	7,118	6,373
Government Annuities Account	60	62
Canada Pension Plan Account	403	356
Deposit and trust accounts	205	179
Other	3	3
Total public debt charges related to specified purpose accounts	7,789	6,973
Consolidated specified purpose accounts—		
Unemployment Insurance Account	223	91
Western Grain Stabilization Account	2	2
Agricultural Commodities Stabilization Accounts	12	8
Other	18	16
Total public debt charges related to consolidated specified purpose accounts	255	117
Total public debt charges related to other accounts	112	102
Total public debt charges[2]	42,792	38,937
Less:		
Total public debt charges related to consolidated specified purpose accounts	255	117
Total net/gross public debt expenditure with outside parties	42,537	38,820

(1) Additional details are provided in Table 2a in Section 1 of Volume II (Part I).
(2) Additional details are provided in Section 8 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory authority is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than two-thirds of the total net expenditure each year.

Table 4.4 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditure under statutory authority and total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Revenue credited to appropriations from outside parties has been added to the total net statutory expenditure with outside parties to obtain the total gross statutory expenditure with outside parties.

Five programs account for over eighty-five per cent of the total spending under total gross statutory expenditures with outside parties. These are:

—public debt charges;

—unemployment insurance benefits;

—pension payments to the elderly, including old age security payments, guaranteed income supplement payments, and spouse's allowance payments;

—federal-provincial fiscal arrangements and public utilities; and,

—Established Programs Financing transfers, including payments for hospital insurance, medical care and extended health care services and post-secondary education payments to provinces and territories.

TABLE 4.4
EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1990-91			1989-90		
Public debt charges			42,792			38,937
Old age security payments			12,781			11,818
Federal-provincial fiscal arrangements and public utilities			8,300			8,128
Payments for hospital insurance, medical care and extended health care services			6,033			6,663
Canada Assistance Plan payments			5,967			4,885
Guaranteed income supplement payments			3,928			3,873
Family allowance payments			2,736			2,654
Government's contribution to the Unemployment Insurance Account			1,549			2,423
Post-secondary education payments to provinces and territories			1,862			2,166
Payments to railway companies under the Western Grain Transportation Act			645			569
Spouse's allowance payments			421			462
Interest payments, liabilities under the Canada Student Loans Act			442			408
Grants to municipalities and other taxing authorities			302			284
Reciprocal taxation			247			319
Payments to the provinces under the Public Utilities Income Tax Transfer Act			236			280
Contributions to the provinces under the Crop Insurance Act			220			51
Superannuation, supplementary retirement benefits, death benefits and other pensions—						
Public Service—						
Government's matching contribution to the Public Service Superannuation Account	478			426		
Statutory payments under the Supplementary Retirement Benefits Act	602			561		
Government's contribution as employer to the Unemployment Insurance Account	229			186		
Government's matching contribution to the Canada and the Quebec Pension Plans	153			137		
Government's matching contribution to the Supplementary Retirement Benefits Account	96			90		
Government's matching contribution to the death benefit account	7			8		
		1,565			1,408	
Less: recoveries from revolving funds		99			94	
			1,466			1,314
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account		288			270	
Statutory payments under the Supplementary Retirement Benefits Act		413			376	
Government's contribution as employer to the Unemployment Insurance Account		80			67	
Government's matching contribution to the Canada and the Quebec Pension Plans		52			47	
Government's matching contribution to the Supplementary Retirement Benefits Account		32			30	
Government's matching contribution to the death benefit account		3			2	
			868			792
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		93			71	
Statutory payments under the Supplementary Retirement Benefits Act		32			29	
Government's contribution as employer to the Unemployment Insurance Account		18			15	
Government's matching contribution to the Canada and the Quebec Pension Plans		13			10	
Government's matching contribution to the Supplementary Retirement Benefits Account		9			9	
			165			134
All other statutory expenditures			1,316			2,271
Total ministerial expenditure under statutory authority [1]			92,276			88,431

TABLE 4.4
EXPENDITURE UNDER STATUTORY AUTHORITY— *Concluded*
(in millions of dollars)

	1990-91	1989-90
Consolidated specified purpose accounts—		
Unemployment Insurance Account	13,502	9,740
Western Grain Stabilization Account	–37	–236
Crop Reinsurance Fund	430	96
Agricultural Commodities Stabilization Accounts	–8	418
Other	–7	(2)
Total expenditure of consolidated specified purpose accounts	13,880	10,018
Provision for valuation	–1,725	715
Total net statutory expenditure with outside parties	104,431	99,164
Revenue credited to appropriations from outside parties	356	418
Total gross statutory expenditure with outside parties	104,787	99,582

(1) Additional details are provided in Table 7 in Section 1 of Volume II (Part I).
(2) Less than $500,000.

Transfer Payments

The transfer payments information presented in Note 5 to the audited financial statements of the Government of Canada in Section 2 of this volume are presented in more detail in the following table. This table shows payments exceeding $300 million.

TABLE 4.5

TRANSFER PAYMENTS BY TYPE OF TRANSFER
(in thousands of dollars)

	1990-91	1989-90
Payments to persons—		
Old age security—[1]		
Old age security benefits	12,781,212	11,818,257
Guaranteed income supplements	3,928,392	3,873,311
Spouses' allowances	421,212	462,162
	17,130,816	*16,153,730*
Unemployment Insurance Account payments[1]	14,406,685	11,690,216
Family allowances (including youth)[1]	2,736,016	2,653,506
Veterans benefits—		
Pensions to veterans of World Wars I and II	981,968	897,789
Other	600,163	643,255
	35,855,648	32,038,496
Payments to other levels of government—		
Fiscal arrangements	8,547,021	8,447,620
Canada Health Act—		
Extended health care services[1]	1,324,185	1,345,798
Insured health services[1]	4,708,847	5,317,324
	6,033,032	*6,663,122*
Canada Assistance Plan payments[1]	5,966,926	4,885,271
Post-secondary education adjustment payments[1]	1,861,531	2,166,079
Payments to territories for operating expenditures	1,170,418	1,115,343
Grants in lieu of taxes	337,961	314,082
Other	1,292,466	806,277
	25,209,355	24,397,794
Other transfer payments—		
Payments to enterprises—Subsidies and capital assistance—		
Payments under the Western Grain Transportation Act	644,937	576,953
Payments under industrial and regional development	316,526	440,752
Payments to producers for commodities under the Agricultural Stabilization Act	345,020	410,363
Other	1,544,863	1,910,647
	2,851,346	3,338,715
Payments to or on behalf of international organizations and foreign countries—		
Purchase of goods for development assistance	390,497	412,677
International food aid program	370,232	366,654
Payments to United Nations and related organizations	530,110	358,233
Contributions to Canadian non-government organizations	366,897	325,203
Purchase of services for development assistance	333,931	321,007
Other	709,723	1,492,369
	2,701,390	3,276,143
Payments to non-profit institutions and organizations—		
Assistance to encourage employment	725,370	684,467
Miscellaneous payments—		
Payments to native peoples and associations	2,036,817	1,809,838
Pensions to government employees	418,420	382,065
Grants and scholarships in aid of research	682,305	571,383
Other	3,280,437	3,604,236
	6,417,979	6,367,522
Total other transfers	12,696,085	13,666,847
Total transfer payments[2]	73,761,088	70,103,137

[1] An analysis by province is shown in Table 4.6 for these transfer payments.
[2] The provision for valuation has not been included in this table.

Details of Transfer Payments by Province

Table 4.6 presents an analysis by province of selected important transfer payments. Except for unemployment insurance, more details can be found in Section 7 of Volume II (Part II) of the Public Accounts.

TABLE 4.6

SELECTED IMPORTANT TRANSFER PAYMENTS BY PROVINCE
(in thousands of dollars)

	Transfers to persons			Transfers to provinces, territories and municipalities			
	Old age security[1]	Family allowances	Unemployment insurance[2]	Extended health care services	Post secondary education	Canada-Assistance Plan	Insured health services
Newfoundland	386,933	66,188	868,771	28,609	53,672	118,960	129,857
	369,827	*66,775*	*834,345*	*29,217*	*57,109*	*101,040*	*137,296*
Prince Edward Island	107,591	14,358	159,924	6,480	12,149	28,729	29,616
	103,681	*14,179*	*154,468*	*6,676*	*13,182*	*23,881*	*31,451*
Nova Scotia	682,226	90,974	661,015	44,216	83,371	189,089	201,651
	652,614	*89,615*	*576,844*	*45,457*	*88,870*	*157,186*	*213,697*
New Brunswick	546,826	76,604	695,799	36,046	67,835	173,743	164,133
	519,527	*75,985*	*639,078*	*36,831*	*72,019*	*158,936*	*173,129*
Quebec	4,512,264	664,388	4,545,541	337,962	308,952	1,264,577	850,407
	4,240,385	*646,046*	*3,781,763*	*343,157*	*366,040*	*1,106,377*	*958,496*
Ontario	5,882,920	981,716	4,004,380	484,992	600,510	2,474,771	1,556,663
	5,535,470	*947,635*	*2,612,685*	*491,279*	*755,152*	*1,761,467*	*1,860,546*
Manitoba	805,530	117,738	409,892	54,295	101,950	227,057	248,.82
	772,071	*115,596*	*373,474*	*55,577*	*109,617*	*194,497*	*261,592*
Saskatchewan	780,373	115,337	314,669	50,014	93,949	158,845	227,414
	747,669	*114,527*	*300,724*	*51,820*	*107,466*	*152,857*	*256,448*
Alberta	1,206,599	282,989	951,139	121,960	242,239	554,009	582,586
	1,131,844	*272,041*	*866,179*	*125,007*	*262,967*	*513,187*	*626,943*
British Columbia	2,109,868	313,795	1,743,556	155,611	289,636	748,881	700,347
	1,985,338	*299,643*	*1,504,991*	*156,727*	*325,972*	*693,782*	*779,498*
Total provinces	17,021,130	2,724,087	14,354,686	1,320,185	1,854,263	5,938,661	4,691,056
	16,058,426	*2,642,042*	*11,644,551*	*1,341,748*	*2,158,394*	*4,863,210*	*5,299,096*
Northwest Territories	12,209	8,723	24,119	2,712	4,682	22,230	11,536
	11,530	*8,375*	*20,147*	*2,742*	*5,168*	*16,859*	*12,394*
Yukon Territory	6,105	3,206	24,272	1,288	2,586	6,035	6,255
	5,680	*3,089*	*22,900*	*1,308*	*2,517*	*5,202*	*5,834*
International	91,372		3,608				
	78,094		*2,618*				
Total	17,130,816	2,736,016	14,406,685	1,324,185	1,861,531	5,966,926	4,708,847
	16,153,730	*2,653,506*	*11,690,216*	*1,345,798*	*2,166,079*	*4,885,271*	*5,317,324*

Amounts in roman type are 1990-91 transfer payments.
Amounts in *italic* type are 1989-90 transfer payments.
(1) Includes guaranteed income supplements and spouses' allowances.
(2) Includes fishermen's benefits.

SECTION 5

1990-91
PUBLIC ACCOUNTS

Consolidated Accounts

CONTENTS

	Page
Consolidated Crown corporations	5.3
Summary financial statements of consolidated Crown corporations	5.3
Borrowings by consolidated agent Crown corporations	5.8
Contingent liabilities of consolidated Crown corporations	5.8
Financial assistance under budgetary appropriations to consolidated Crown corporations	5.9
Consolidated specified purpose accounts	5.10
Unemployment Insurance Account	5.11
Canadian Ownership Account	5.12
Western Grain Stabilization Account	5.12
Crop Reinsurance Fund	5.12
Agricultural Commodities Stabilization Accounts	5.12
Environmental Studies Research Funds	5.13
Insurance Accounts	5.13
Other Specified Purpose Accounts	5.13
Supplementary statement— Canada Employment and Immigration Commission relating to the Unemployment Insurance Account	5.16

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations.

Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue. Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations.

Consolidation involves the combination of the accounts of the corporations described in the preceding paragraph on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written-off over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 5.1 and 5.2 summarize the financial transactions and results of operations of each consolidated Crown corporation in accordance with its own respective accounting policies. Most consolidated Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpended portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expended as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between those relating to outside parties, Government and other Crown corporations as well as other adjustments and dividends paid to outside parties. These adjustments may increase or reduce the amount of income accruing to the Government. Equity transactions with the Government include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 5.3 summarizes such borrowings for the consolidated corporations and the changes during the year ended March 31, 1991.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 1991 is provided in Table 5.5. Differences in figures reported in Table 5.2 and those reported in Table 5.5 result from the use of different accounting policies and from items in transit.

TABLE 5.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 1991

(in thousands of dollars)

Crown corporations [1]	Assets			
	Financial			
	Outside	Government and other Crown corporations	Physical assets and deferred charges	Total of assets
Atomic Energy of Canada Limited	805,700	118,197	33,270	957,167
Canada Council	79,919	37,227	16,575	133,721
Canada Harbour Place Corporation[6]	639	32	64,995	65,666
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited	572			572
Canada Lands Company (Vieux-Port de Québec) Inc	513			513
Old Port of Montreal Corporation Inc	5,940	197	12	6,149
Canada Mortgage and Housing Corporation				
Minister's Account				
Canada Museums Construction Corporation Inc[6]	3,571	2,767		6,338
Canadian Broadcasting Corporation	82,033	69,440	868,352	1,019,825
Canadian Dairy Commission				
Dairy Support Operation Financed				
by the Government of Canada				
Canadian Film Development Corporation	5,509	11,922	3,404	20,835
Canadian Institute for International Peace and Security	1,684		321	2,005
Canadian Livestock Feed Board	83	1,796		1,879
Canadian Museum of Civilization[5]	133	9,235	14,304	23,672
Canadian Museum of Nature[5]	101	2,975	2,684	5,760
Canadian National (West Indies) Steamships Limited[2][3]	1,574	95		1,669
Canadian Patents and Development Ltd[6]	1,376	3	17	1,396
Canertech Inc[4]				
Defence Construction (1951) Limited	1,830	185	429	2,444
Enterprise Cape Breton Corporation	4,386	1,370	12,919	18,675
Harbourfront Corporation[6]	15,848	672	4,281	20,801
International Centre for Ocean Development	1,865	854		2,719
International Development Research Centre	18,507	265	5,914	24,686
Jacques Cartier and Champlain Bridges Incorporated, The	655	6,873	15,976	23,504
Marine Atlantic Inc	13,614	32,556	417,442	463,612
Mingan Associates, Ltd[3][6]			355	355
National Arts Centre Corporation	2,211	58	5,948	8,217
National Capital Commission	13,366	2,807	334,726	350,899
National Gallery of Canada[5]	649	11,844	10,225	22,718
National Museum of Science and Technology[5]	29	4,885	6,201	11,115
Standards Council of Canada	932	619	535	2,086
VIA Rail Canada Inc	58,643	88,881	753,755	901,279
Total consolidated corporations	1,121,882	405,755	2,572,640	4,100,277
Conversion to the Government accounting basis for consolidation purposes	349	1,087	2,572,640	2,574,076
Total on the Government accounting basis	1,121,533	404,668		1,526,201

[1] All Crown corporations listed in this table are parent Crown corporations except the following: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Vieux-Port de Québec) Inc., Old Port of Montréal Corporation Inc., Canertech Inc., and The Jacques Cartier and Champlain Bridges Incorporated.

[2] On October 20, 1985, an Act procuring the dissolution of certain Crown corporations authorized the Minister responsible for Canadian National (West Indies) Steamships Ltd, to dissolve the Corporation .

[3] The Corporation is inactive.

[4] Canertech Inc. was dissolved on November 2, 1990.

[5] The Canadian Museum of Civilization, Canadian Museum of Nature, National Gallery of Canada and National Museum of Science and Technology commenced operations on July 1, 1990.

[6] Bill C-8, an Act to provide the dissolution or transfer of certain Crown corpoations was passed by the House of Commons on May 23, 1991. The Act authorizes the appropriate ministers of: Canada Harbour Place Corporation, Canada Museums Construction Corporation Inc., Canadian Patents and Development Limited, Canadian Livestock Feed Board, Harbourfront Corporation and Mingan Associates Ltd. to dissolve and/or transfer the shares of the abovementioned corporations. All these corporations have been deleted from Part I of Schedule III of the Financial Administration Act.

Liabilities					
Outside parties		Government and other Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
17,611	162,939	556,260	736,810	220,357	957,167
	26,108	440	26,548	107,173	133,721
	424		424	65,242	65,666
	69	503	572		572
	2	308	310	203	513
	6,112	37	6,149		6,149
	6,614		6,614	–276	6,338
	326,935	41,414	368,349	651,476	1,019,825
	5,783		5,783	15,052	20,835
	325		325	1,680	2,005
	2,258		2,258	–379	1,879
	11,234	1,555	12,789	10,883	23,672
	4,385	610	4,995	765	5,760
	14	324	338	1,331	1,669
	430		430	966	1,396
	4,655	220	4,875	–2,431	2,444
	1,957		1,957	16,718	18,675
	3,476	2,266	5,742	15,059	20,801
	1,488	1,045	2,533	186	2,719
	16,117		16,117	8,569	24,686
	4,776	2	4,778	18,726	23,504
	449,923	2,590	452,513	11,099	463,612
				355	355
1,825	5,708	238	7,771	446	8,217
	30,403	3,123	33,526	317,373	350,899
	6,720	6,962	13,682	9,036	22,718
	3,574	2,548	6,122	4,993	11,115
	1,061	41	1,102	984	2,086
	175,780	60,742	236,522	664,757	901,279
19,436	1,259,270	681,228	1,959,934	2,140,343	4,100,277
	439,107	–31,831	407,276	2,166,800	2,574,076
19,436	820,163	713,059	1,552,658	–26,457	1,526,201

TABLE 5.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Outside parties	Financial assistance[1]	Other	Total
Atomic Energy of Canada Limited	316,175	165,691	2,299	484,165
Canada Council	7,255	104,054	5,286	116,595
Canada Harbour Place Corporation	5,533		207	5,740
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited	93	1,579		1,672
Canada Lands Company (Vieux-Port de Québec) Inc				
Old Port of Montréal Corporation Inc	3,841	15,119		18,960
Canada Mortgage and Housing Corporation				
Minister's Account		1,978,850		1,978,850
Canada Museums Construction Corporation Inc				
Canadian Broadcasting Corporation	353,922	985,212	8,771	1,347,905
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada		266,493		266,493
Canadian Film Development Corporation	17,750	145,132		162,882
Canadian Institute for International Peace and Security	181	5,000		5,181
Canadian Livestock Feed Board		18,707	2	18,709
Canadian Museum of Civilization	4,175	29,359		33,534
Canadian Museum of Nature	1,059	13,560		14,619
Canadian National (West Indies) Steamships Limited	176			176
Canadian Patents and Development Limited	1,555	1,799	138	3,492
Canertech Inc				
Defense Construction (1951) Limted	875	15,529		16,404
Enterprise Cape Breton Corporation	2,328			2,328
Harbourfront Corporation	7,976		222	8,198
International Centre for Ocean Development	160	12,200	2,167	14,527
International Development Research Centre	3,729	114,130	4,682	122,541
Jacques Cartier and Champlain Bridges Incorporated, The	1,831	26,570	306	28,707
Marine Atlantic Inc	74,505	121,817	1,043	197,365
Mingan Associates, Ltd				
National Arts Centre Corporation	17,178	18,048	515	35,741
National Capital Commission	34,437	90,072	5,679	130,188
National Gallery of Canada	2,285	23,180	265	25,730
National Museum of Science and Technology	596	14,844	11	15,451
Standards Council of Canada	1,639	5,951	499	8,089
VIA Rail Canada Inc	136,544	338,742	66,154	541,440
Total	995,798	4,511,638	98,246	5,605,682
Conversion to the Government accounting basis for consolidation purposes	9,685	249,370	-63,691	195,364
Total on the Government accounting basis	1,005,483	4,761,008	34,555	5,801,046

Notes to Table 5.1 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $139,472 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 5.5 because of differences resulting from the different accounting policies followed.

Expenses								
Outside parties	Government and Crown corporations	Total	Income/or loss(-)	Adjustments	Government share of net income/or loss(-)	Equity transactions with Government	Equity beginning of year	Equity end of year
426,677	49,684	476,361	7,804		7,804	1,765	210,788	220,357
115,988		115,988	607		607	1,427	105,139	107,173
7,252	207	7,459	–1,719		–1,719		66,961	65,242
1,015	657	1,672						
							203	203
18,960		18,960						
1,813,164	165,686	1,978,850						
						–187,454	187,178	–276
1,389,755	1,414	1,391,169	–43,264	–74,685	31,421	19,355	600,700	651,476
266,493		266,493						
160,875	1,762	162,637	245		245		14,807	15,052
5,235		5,235	–54		–54		1,734	1,680
18,019	209	18,228	481		481		–860	–379
29,629	3,074	32,703	831	–10,052	10,883			10,883
12,965	1,889	14,854	–235	–1,000	765			765
			176		176		1,155	1,331
3,183		3,183	309		309		657	966
				–14,053	14,053		–14,053	
15,923		15,923	481		481		–2,912	–2,431
17,612		17,612	–15,284	1,050	–16,334	10,560	22,492	16,718
14,926	929	15,855	–7,657		–7,657	–2,505	25,221	15,059
14,909		14,909	–382		–382		568	186
117,997		117,997	4,544		4,544		4,025	8,569
28,805	757	29,562	–855		–855	140	19,441	18,726
187,740	4,778	192,518	4,847	–5,619	10,466		633	11,099
							355	355
35,204	1,371	36,575	–834		–834		1,280	446
105,329	8,723	114,052	16,136		16,136		301,237	317,373
18,277	4,944	23,221	2,509	–6,527	9,036			9,036
10,743	1,392	12,135	3,316	–1,677	4,993			4,993
7,595	407	8,002	87		87		897	984
435,179	88,143	523,322	18,118	–41,465	59,583	–9,057	614,231	664,757
5,279,449	336,026	5,615,475	–9,793	–154,028	144,235	–165,769	2,161,877	2,140,343
89,900	17,540	107,440	87,924	154,028	–66,104	165,769	–2,266,465	–2,166,800
5,369,349	353,566	5,722,915	78,131		78,131		–104,588	–26,457

Borrowings by Consolidated Agent Crown Corporations

Table 5.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that "An annual statement be included in the Public Accounts". The borrowings are from lenders other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 5.3

BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1990	Borrowings and other credits	Repayments and other charges	Balance March 31/1991[1]
Atomic Energy of Canada Limited	19,376	1,535	3,300	17,611
National Arts Centre Corporation	1,060	9,660	8,895	1,825
Total	20,436	11,195	12,195	19,436

Notes to Table 5.1 are an integral part of this table.
[1] The maturity of the above borrowings for the first five years is: 1992, $2,195 ; 1993, $1,881; 1994, $2,048; 1995, $2,229; 1996 and for subsequent years, $11,083.

Contingent Liabilities of Consolidated Crown Corporations

Table 5.4 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 5.4

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1991
Agent Crown corporations	
Canada Lands Company (Vieux-Port de Québec) Inc.- miscellaneous litigation	1,400
Canada Museums Costruction Corporation Inc.- contract disputes	11,600
Enterprise Cape Breton Corporation-loan guarantee	22,610
Defence Construction (1951) Limited-contract disputes	5,294
National Capital Commission-miscellaneous litigation and agreements	38,140
Old Port of Montréal Corporation Inc.-contract dispute	1,100
	80,144
Non-agent Crown corporation	
Marine Atlantic Inc-contract disputes	1,294
	1,294
Total	81,438

Notes to Table 5.1 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 5.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 5.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 5.5

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	167,456	167,456	
Canada Lands Company Limited			
Canada Lands Company (Mirabel) Limited	1,671	1,671	
Old Port of Montreal Corporation Inc	14,363	14,363	
Canada Mortgage and Housing Corporation[2]	1,978,850	1,978,850	
Canada Museums Construction Corporation Inc	7,886		7,886
Canadian Broadcasting Corporation	1,078,430	989,212	89,218
Canadian Dairy Commission	264,884	264,884	
Canadian Film Development Corporation	145,132	145,132	
Canadian Livestock Feed Board	18,777	18,777	
Canadian Museum of Civilization	30,649	30,649	
Canadian Museum of Nature	14,998	14,998	
Canadian Patents and Development Limited	1,799	1,799	
Defence Construction (1951) Limited	15,182	15,182	
Enterprise Cape Breton Corporation	10,560	10,560	
National Capital Commission	90,072	72,376	17,696
National Gallery of Canada	23,909	23,909	
National Museum of Science and Technology	14,853	14,853	
	3,879,471	*3,764,671*	*114,800*
Non-agent Crown corporations			
Canada Council	104,204	104,204	
Canadian Institute for International Peace and Security	5,000	5,000	
Harbourfront Corporation	3,649	3,649	
International Centre for Ocean Development	12,200	12,200	
International Development Research Centre	114,130	114,130	
Jacques Cartier and Champlain Bridges Incorporated, The	27,934	27,934	
Marine Atlantic Inc	143,947	143,947	
National Arts Centre Corporation	20,024	20,024	
Standards Council of Canada	5,951	5,951	
VIA Rail Canada Inc	441,484	441,484	
	878,523	*878,523*	
Total	4,757,994	4,643,194	114,800

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.
[2] Includes budgetary appropriations for Government programs known as the "Minister's account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. The transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Since 1989-90, transactions in some insurance and other specified purposes accounts are reported as budgetary revenue and expenditure. This was done as a result of changes in accounting policies affecting specified purpose accounts and has been applied on a retroactive basis.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 5.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges		
	April 1/1990	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/1991
	$	$	$	$	$	$
Unemployment Insurance Account, Table 5.7	971,261,045	12,706,435,179	2,099,569,349	15,601,353,888		175,911,685
Canadian Ownership Account	1,908,087,951	231,903				1,908,319,854
Add: investments made through the Canadian Ownership Account	1,656,854,321					1,656,854,321
Canadian Ownership special charge collected	3,564,942,272	231,903				3,565,174,175
Western Grain Stabilization Account		127,735,625	193,190,235	156,016,863	163,072,878	1,836,119
Less: interest-bearing loans	1,163,725,923		41,714,116			1,122,011,807
	–1,163,725,923	*127,735,625*	*234,904,351*	*156,016,863*	*163,072,878*	*–1,120,175,688*
Crop Reinsurance Fund	1,131,567	65,301,174	364,000,000	430,206,941		225,800
Less: interest-bearing loans	132,000,000				364,000,000	496,000,000
	–130,868,433	*65,301,174*	*364,000,000*	*430,206,941*	*364,000,000*	*–495,774,200*
Agricultural Commodities Stabilization Accounts	77,381,427	157,601,471	90,850,354	82,862,970	111,281,425	131,688,857
Less: interest-bearing loans	238,355,203				–76,481,241	161,873,962
	–160,973,776	*157,601,471*	*90,850,354*	*82,862,970*	*34,800,184*	*–30,185,105*
Environmental Studies Research Funds	1,183,976	649,430		861,695		971,711
Insurance Accounts —						
Fishing Vessel Insurance Plan	24,013,815	8,354,999		7,977,876		24,390,938
Nuclear Liability Reinsurance Account	534,021	1,500				535,521
Investors' Indemnity Account	52,197		35,000	80,764		6,433
Land Assurance Fund	1,366,698	81,829				1,448,527
Health Insurance Supplementary Account	28,387					28,387
Ship-Source Oil Pollution Fund	164,782,991		17,881,299	257,833		182,406,457
	190,778,109	*8,438,328*	*17,916,299*	*8,316,473*		*208,816,263*
Other Specified Purpose Accounts —						
National Museums of Canada[1]						
Marconi Celebration Trust Fund	14,000	37,500		24,143		27,357
Claudia de Hueck Bequest Account	402,294		42,120	60,285		384,129
Natural Sciences and Engineering Research Council—Donation Trust Fund	1,150			50		1,100
Inuvik General Hospital						
Sioux Lookout Zone Hospital	1,378	101,113		101,808		683
National Battlefields Commission Trust Fund	171,294	1,620	19,218			192,132
Ted Harrison Poster Fund	700	275		975		
Medical Research Concil— Donations for research	635,046	1,398,506	88,339	1,309,445		812,446

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1990	Receipts and other credits: From outside parties	Receipts and other credits: Internal to the Government	Payments and other charges: With outside parties	Payments and other charges: Internal to the Government	March 31/1991
	$	$	$	$	$	$
National Library— Special Operating Account	8,154	63,160		36,864		34,450
National Round Table on the Environment and Economy	15,832					15,832
National Archives of Canada Account	166,784	6,922		31,320		142,386
Hungarian Medical School Projects	−108	216				108
Canadian Centre for Occupational Health and Safety—Donations	6,025	200				6,225
Grassy Island National Historic Site		393,738		340,337		53,401
Alexander Graham Bell National Historic Site		25,000				25,000
Open Skies Conference		300				300
	1,422,549	*2,028,550*	*149,677*	*1,905,227*		*1,695,549*
Total	3,274,019,819	13,068,421,660	2,807,390,030	16,281,524,057	561,873,062	2,306,434,390

[1] This account is now reported in Table 7.1υ (Section 7 of this volume).

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: *(a)* premiums, fines, penalties and interest; *(b)* up until October 23, 1990, Government share of benefits paid; *(c)* refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; *(d)* amounts for services rendered to other Government departments or agencies, or to the public; *(e)* amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, *(f)* interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: *(a)* benefits and, since November 18, 1990, special assistance payments paid under the Act; *(b)* costs of administering the Act; and *(c)* interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $14.40 from April 1, 1990 to December 31, 1990 and $15.30 from January 1, 1991 to March 31, 1991. For the same periods, maximum weekly benefits were $384 from April 1, 1990 to December 31, 1990 and $408 from January 1, 1991 to March 31, 1991.

Within the Statement of Revenue and Expenditure, receipts and other credits of $12,706 million ($10,738 million in 1990) are reported as revenue, while payments and other charges of $15,601 million ($12,522 million in 1990) are reported as expenditure.

Receipts and other credits of $2,099 million ($2,782 million in 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties only.

TABLE 5.7

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1990-91	1989-90
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees and employers	13,009	10,969
Government	1,549	2,424
Investment income	25	36
Miscellaneous revenue	223	91
	14,806	13,520
PAYMENTS AND OTHER CHARGES—		
Benefits	14,341	11,439
Expenses	1,260	1,083
	15,601	12,522
Net decrease(-)/increase	−795	998
Add—Balance at beginning of year	971	−27
Balance at end of year	176	971

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure, receipts and other credits of $0.2 million ($0.3 million in 1990) are reported as revenue.

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, safflower seed, buckwheat, peas, lentils, fababeans and canary seed as well as any other prescribed seed that is produced in the designated area and is a grain for which a grade has been established and designated as "Canada Western" by regulation under the Canada Grain Act.

This account records funds for this purpose which are received from:

(a) levies paid by participating producers—a levy rate ranging from 2% to 4% applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants on which levy has been paid by participants;

(c) interest on the amount standing to the credit of the Account at rates and in accordance with terms and conditions determined by the Minister of Finance; and,

(d) pursuant to Section 45 of the Western Grain Stabilization Act advances can be made from the Consolidated Revenue Fund when the balance in the Account is not sufficient for the payment of stabilization payments and other amounts required to be charged to the Account pursuant to Section 44 of the Western Grain Stabilization Act.

Within the Statement of Revenue and Expenditure, receipts and other credits of $128 million ($156 million in 1990) are reported as revenue, while payments and other charges of $156 million ($0.6 million in 1990), are reported as expenditure.

Receipts and other credits of $193 million ($236 million in 1990), and payments and other charges of $163 million ($392 million in 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, established by Section 6(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

Within the Statement of Revenue and Expenditure, receipts and other credits of $65 million ($0.4 million in 1990) are reported as revenue, while payments and other charges of $430 million ($96 million in 1990), are reported as expenditure.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are several active accounts as follows:

(a) hogs;

(b) feeder cattle and slaughter cattle;

(c) feeder calves;

(d) lambs;

(e) apples;

(f) white pea beans;

(g) kidney/cranberry and other coloured beans;

(h) sugar beets;

(i) honey; and,

(j) onions.

These accounts were established in the accounts of Canada, pursuant to Section 13.1 of the Agricultural Stabilization Act.

Within the Statement of Revenue and Expenditure, receipts and other credits of $158 million ($166 million in 1990) are reported as revenue, while payments and other charges of $83 million ($553 million in 1990) are reported as expenditure.

Receipts and other credits of $91 million ($135 million in 1990), and payments and other charges of $111 million ($217 million in 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Environmental Studies Research Funds

These accounts were established in Energy Mines and Resources and Indian Affairs and Northern Development pursuant to Section 76(1) of the Canada Petroleum Resources Act. The purpose of the Funds is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Within the Statement of Revenue and Expenditure, receipts and other credits of $0.6 million ($1 million in 1990) are reported as revenue, while payments and other charges of $0.9 million ($0.3 million in 1990) are reported as expenditure.

Insurance Accounts

For the following insurance accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $8 million ($11 million in 1990) are reported as revenue, while payments and other charges of $8 million ($10 million in 1990) are reported as expenditure.

Receipts and other credits of $18 million ($16 million in 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with Vote 540, Appropriation Act No. 5, 1955, extended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No 1, 1970, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not to exceed at any time $150,000. The account is charged with indemnities, refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Nuclear Liability Reinsurance Account

This account was established pursuant to Sections 16 and 17 of the Nuclear Liability Act, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Investors' Indemnity Account

Section 57 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this Section, and any recovery of losses referred to in Section 58 of the Act.

Section 58 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Land Assurance Fund

This account was established pursuant to Sections 160 to 164 of the Land Titles Act, to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, Appropriation Act No. 2, 1973, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Ship-Source Oil Pollution Fund

This account was established pursuant to Section 775 of the amended Canada Shipping Act to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

During the year, interest was credited to the account and charged to interest on public debt.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $2 million ($5 million in 1990) are reported as revenue, while payments and other charges of $2 million ($3 million in 1990) are reported as expenditure.

Receipts and other credits of $0.1 million ($0.5 million in 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Marconi Celebration Trust Fund

This account was established pursuant to Section 21 of the Financial Administration Act, for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Claudia de Hueck Bequest Account

This account was established pursuant to Section 21 of the Financial Administration Act and Section 15 of the Science Council of Canada Act, to record a bequest made by Mrs. Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

During the year, interest was credited to the account and charged to interest on public debt.

Natural Sciences and Engineering Research Council—Donation Trust Fund

This account was established by to Section 27 of the Government Organization (Scientific Activities) Act, 1976 to record monies, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such monies, securities or other property, subject to the terms upon which such monies are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Inuvik General Hospital

This account was established under the authority of Section 21 of the Financial Administration Act to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Sioux Lookout Zone Hospital

This account was established under the authority of Section 21 of the Financial Administration Act to record transactions relating to a donation made by the Hospital for Sick Children Foundation to be used to finance a paediatric play program volunteer service at Sioux Lookout Zone Hospital.

National Battlefields Commission Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

During the year, interest was credited to the account and charged to interest on public debt.

Ted Harrison Poster Fund

This account was established pursuant to Section 21 of the Financial Administration Act, to accumulate money received from the sale of posters donated to the Whitehorse General Hospital in Whitehorse, Yukon Territory by local artist Ted Harrison. The proceeds from the sales was used to purchase special equipment for the hospital. During the year, this account was closed.

Medical Research Council — Donations for Research

This account was established as a result of the Government's "Matching Grants" policy and records contributions received from organizations and individuals for biomedical research.

During the year, interest was credited to the account and charged to interest on public debt.

National Library—Special Operating Account

This account was established pursuant to Section 14 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

National Round Table on the Environment and Economy

This account was established pursuant to Section 21 of the Financial Administration Act, to record gifts and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally.

National Archives of Canada Account

This account was established pursuant to Section 10 of the National Archives Act, to record monies received for the purposes of the National Archives, by way of donation, bequest or otherwise. Amounts received for the purposes of the National Archives Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Hungarian Medical School Projects

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector. These donated funds were used to help defray the costs of the Hungarian medical school projects.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to Section 6(3) of the Canadian Centre for Occupational Health and Safety Act, to record moneys, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Grassy Island National Historic Site

This account was established pursuant to Section 21 of the Financial Administration Act, to accept donations from Strait of Canso Industrial Development authority to develop Grassy Island as National Historic Site. This donation will be used to pay for the cost of a new visitor reception centre including interpretive displays and site development on the mainland and island.

Alexander Graham Bell National Historic Site

This account was established pursuant to Section 21 of the Financial Administration Act, to accept donations from various companies of the Canadian telecommunications industry for the redevelopment of the Alexander Graham Bell National Historic Site. These donations will be used for the construction of facilities for disabled visitors in addition to improving the reception, orientation and special events services.

Open Skies Conference

This account was established pursuant to Section 21 of the Financial Administration Act, to record donations received from the private sector for the Open Skies Conference.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have audited the balance sheet of the Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1990 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1990 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 28, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES AND SURPLUS	1990	1989
Balance of the Account with Receiver General for Canada	2,636,303	1,314,362	Unredeemed warrants	225,587	245,351
Due from claimants (Note 3)	203,836	176,540	Tax deductions from warrants	149,028	175,446
Due from Canada (Note 4)		43,334	Due to Canada (Note 4)	34,141	
				408,756	420,797
			Surplus	2,431,383	1,113,439
	2,840,139	1,534,236		2,840,139	1,534,236

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

H. BRAITER
Executive Director
Finance and Administration

A. KROEGER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenue		
Premiums (Note 5)	12,926,502	10,369,237
Interest on the balance of the account with the Receiver General for Canada	221,661	60,458
Penalties	44,723	29,983
	13,192,886	10,459,678
Expenses		
Benefits (Note 6 and Schedule of benefits)	13,037,015	11,372,817
Administration (Note 7)	1,214,722	1,053,699
Doubtful accounts	39,037	23,542
	14,290,774	12,450,058
Deficiency of revenue over expenses	–1,097,888	–1,990,380
Government's share of benefits (Schedule of benefits)	2,415,832	2,748,029
Excess of revenue over expenses for the year	1,317,944	757,649
Surplus at beginning of the year	1,113,439	355,790
Surplus at end of the year	2,431,383	1,113,439

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objectives

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule II to the Financial Administration Act, administers the Unemployment Insurance Act. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 112 of the Act. All amounts received under this Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part III of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

The Minister of National Revenue is also responsible, under Part VII of the Act, to administer and enforce the provisions of the Act relating to benefit repayments.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Interest

Interest on the balance of the account with the Receiver General for Canada are recorded on an accrual basis.

(c) Penalties

Penalties, levied pursuant to Section 33 of the Act, are recorded on an accrual basis.

(d) Benefits

Benefits represent the warrants issued during the year less benefit overpayments established by the Commission during the year and benefit repayments estimated to be receivable under Section 123 of the Act, including adjustments between actual and estimated repayments of prior years.

(e) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(f) Government's share of benefits

The government's share of benefits is recorded on an accrual basis.

3. Due from claimants

	1990	1989
	(in thousands of dollars)	
Benefit overpayment and penalties	234,449	200,427
Less: allowance for doubtful accounts	72,855	56,606
	161,594	143,821
Estimated benefit repayments under Section 123 of the Act	42,242	32,719
	203,836	176,540

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60 of the Regulations amounted to $24 million ($13.4 million in 1989).

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1990—*Continued*

4. Due from (to) Canada

	1990	1989
	(in thousands of dollars)	
Premiums	96,596	81,746
Interest on balance of the account with Receiver General for Canada	25,240	12,620
Government's share of benefits	–100,822	–2,447
Administration expenses	–54,655	–48,135
Other	–500	–450
	–34,141	43,334

5. Premiums

In 1990, the premium rate for employees was $2.25 per $100 of insurable earnings, compared to $1.95 in 1989. The premium rate for the employers, calculated at 1.4 times the employee rate, was $3.15 per $100 on an employee's insurable earnings ($2.73 per $100 in 1989).

Employers with qualified wage loss insurance plans are entitled to premium reductions. Employers are required to share this reduction with their employees. In 1990, the total amount of premium reductions is estimated at $481 million ($441 million in 1989).

6. Benefits—Overpayments and underpayments

The large number of claimants to be monitored and the requirement for prompt service require selective rather than universal internal control procedures and therefore the verification of claims is mainly done after claimants have begun to receive benefits. As a result, undetected overpayments and underpayments of benefits exist which the Commission estimated at $367 million ($348 million in 1989) and $158 million ($103 million in 1989) respectively. These amounts are included in the benefits for the year.

7. Administration costs

The administration costs totalled $1,223 million in 1990 ($1,061 million in 1989). This amount was offset by approximately $8.5 million ($7.5 million in 1989) for the recovery of costs related to maintaining the Social Insurance Number registry and issuing replacement cards. The following table provides the administration costs by activity.

ADMINISTRATION COSTS BY ACTIVITY
(in thousands of dollars)

	1990	1989
Unemployment insurance	477,279	420,621
Corporate management and administration	272,910	243,553
National employment services	260,666	226,806
CEC Management and joint services	161,094	141,059
Systems and procedures	47,082	26,316
Human resource development programs	3,429	2,058
Advisory Council	796	750
	1,223,256	1,061,163
Less: recovery of costs for maintaining the Social Insurance Number registry and issuing replacement cards	8,534	7,464
	1,214,722	1,053,699

Administration cost—Related party transactions

The administration costs include $89.2 million ($77.6 million in 1989) paid to Public Works for accommodation and rental costs, and $43.1 million ($39.6 million in 1989) to National Revenue for collecting premiums from employers and employees.

8. Contingent liabilities

In the normal course of the operations of the Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Account.

9. Significant events

(a) Passage of Bill C-21

Bill C-21, a series of amendments to the Unemployment Insurance Act, received Royal Assent on October 23, 1990. This legislation restructured the Program to provide more training and increased incentives to seek suitable employment. In addition, the full cost of the unemployment insurance program is now financed by employee and employer contributions.

(b) Age 65 retroactive payments

Bill C-21 removed the age 65 limitation on receiving benefits retroactively to September 23, 1988. As these claims had not been treated as at December 31, 1990, the retroactive amount which may be payable due to the passage of Bill C-21 is not included in the benefit expenses of these financial statements. Also, the retroactive amount was unknown at the time of preparing these statements.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990		1989	
	Total	Government's share	Total	Government's share
Regular	11,198,261	2,074,453	9,739,380	2,350,165
Maternity	712,294		629,953	
Sickness	378,065		345,941	
Training	329,100	115,720	267,716	110,434
Job creation	109,536	32,796	101,914	41,968
Work sharing	61,901		21,209	
Retirement	20,038		26,043	
Adoption	5,257		4,821	
Parental	2,118		1,169	
	12,816,570	2,222,969	11,138,146	2,502,567
Fishing	263,551	198,630	269,382	252,364
Gross benefits	13,080,121	2,421,599	11,407,528	2,754,931
Less: benefit repayments	43,106	5,767	34,711	6,902
	13,037,015	2,415,832	11,372,817	2,748,029

In accordance with Section 118 and Subsection 130(3) of the Unemployment Insurance Act, the government's share of benefits consists of extended benefits paid under Section 22, Subsections 25(8) and 26(3), and all benefits paid to fishermen less premiums paid by them and their designated employers.

Extended benefits paid under Section 22 of the Act are benefits paid to claimants who have exhausted their initial benefits (and labour force extended benefits, if they are entitled) and who reside in a region where the regional unemployment rate exceeds four per cent.

Extended benefits paid under Subsections 25(8) and 26(3) of the Act are benefits paid to claimants on job creation projects or training courses and whose entitlements are not enough to cover the duration of the project or course plus an additional maximum of three weeks of entitlement after the projects or courses end.

Section 118 and Subsection 130(3) of the Unemployment Insurance Act were repealed by Bill C-21. The 1990 government share of benefits is calculated and applicable for the period of January 1 to October 23, 1990.

SECTION 6

1990-91
PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	Page
Enterprise Crown corporations	6.7
Lending institutions	6.7
All other	6.10
Summary financial statements of enterprise Crown corporations	6.18
Borrowings by agent enterprise Crown corporations	6.24
Borrowings by enterprise Crown corporations	6.25
Maturity and currency of borrowings by enterprise Crown corporations	6.25
Contingent liabilities of enterprise Crown corporations	6.26
Financial assistance under budgetary appropriations to enterprise Crown corporations	6.27
Other—	
Provincial and territorial governments	6.28
National governments including developing countries	6.33
International organizations	6.37
Veterans' Land Act Fund advances	6.42
Joint and mixed enterprises	6.43
Miscellaneous	6.45
Allowance for valuation	6.53

NOTE TO USER

It would be appreciated if you could complete and return the Reader's Survey inserted at the beginning of this volume

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 63(2) of the Financial Administration Act.

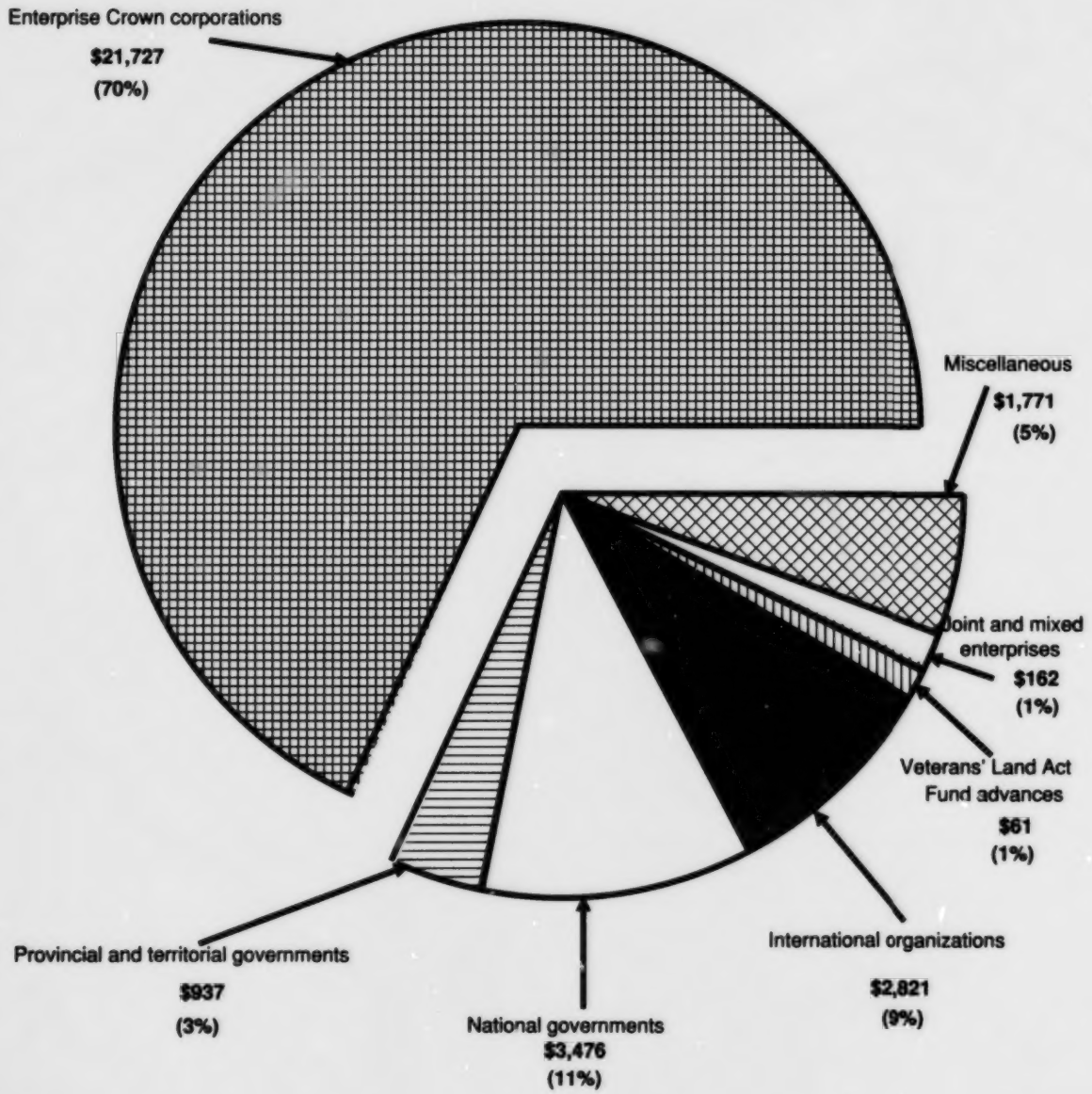
Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II).

Chart A presents the total loans, investments and advances by category for the current fiscal year, while Chart B compares the total loans, investments and advances for the last five fiscal years. Table 6.1 presents the transactions and year-end balances of loans, investments and advances by category.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

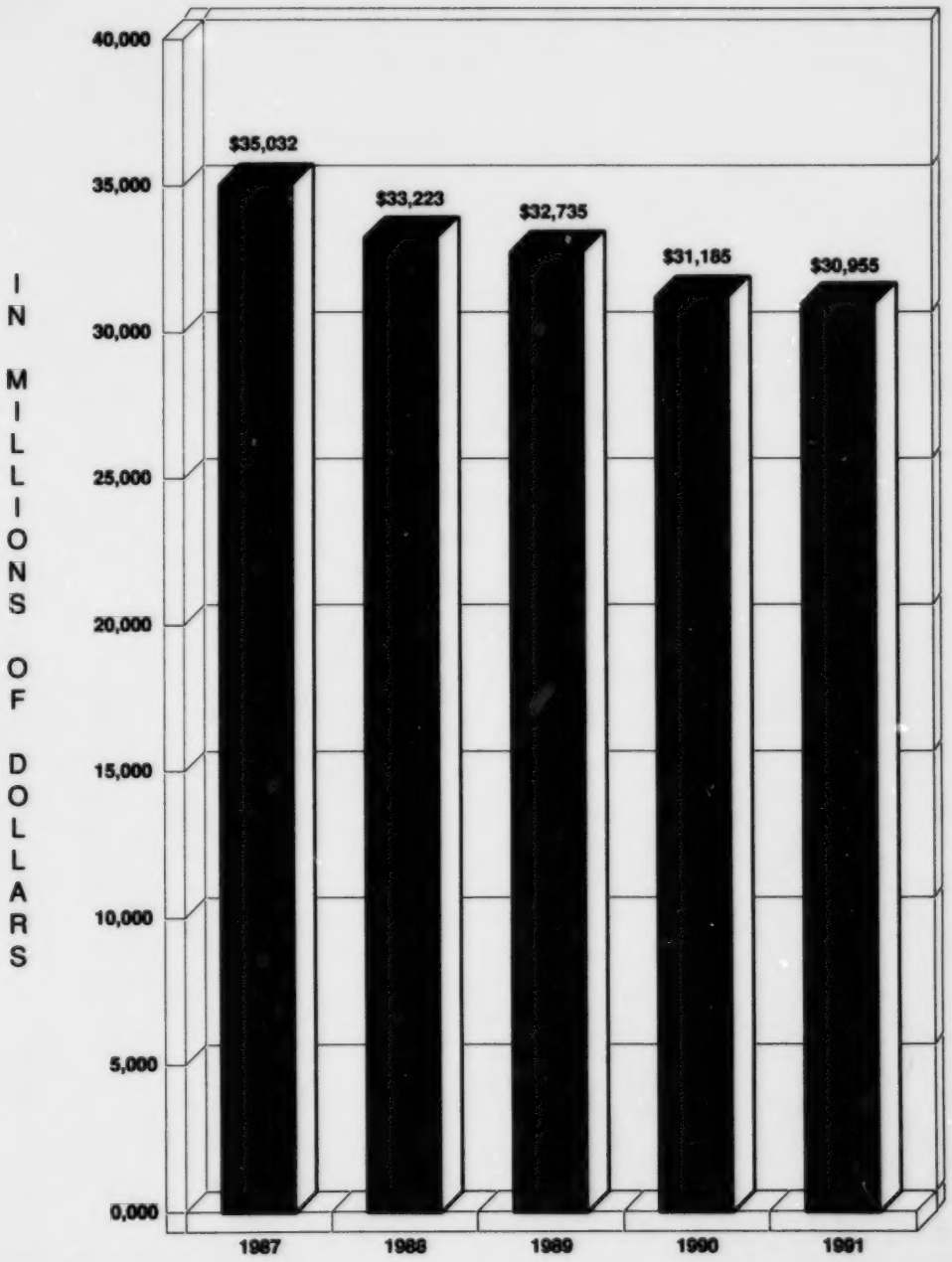
Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

CHART A
LOANS, INVESTMENTS AND ADVANCES [1]
(in millions of dollars)



[1] Before the allowance for valuation

CHART B
LOANS, INVESTMENTS AND ADVANCES [1]



[1] Before the allowance for valuation

TABLE 6.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Enterprise Crown corporations—				
Lending institutions, Table 6.2—				
Canada Deposit Insurance Corporation	1,375,000,000	150,000,000		1,225,000,000
Canada Mortgage and Housing Corporation	8,703,261,212	335,370,174	141,000,000	8,508,891,038
Export Development Corporation	772,000,000		16,200,000	788,200,000
Farm Credit Corporation	3,367,823,421	1,063,270,773	1,145,550,000	3,450,102,648
Federal Business Development Bank	294,000,000			294,000,000
	14,512,084,633	*1,548,640,947*	*1,302,750,000*	*14,266,193,686*
All other enterprise Crown corporations, Table 6.3—				
Canadian National Railway Company	2,439,951,934	13,450,822		2,426,501,112
Petro-Canada	4,299,126,174			4,299,126,174
Other	725,454,575	574,668,365	584,799,032	735,585,242
	7,464,532,683	*588,119,187*	*584,799,032*	*7,461,212,528*
Less: allowance for valuation	5,550,000,000	100,000,000		5,650,000,000
Total enterprise Crown corporations	16,426,617,316	2,236,760,134	1,887,549,032	16,077,406,214
Other loans, investments and advances—				
Provincial and territorial governments, Table 6.12	1,023,239,048	209,972,121	123,917,000	937,183,927
National governments including developing countries, Table 6.13	3,495,278,755	287,296,757	267,804,383	3,475,786,381
International organizations, Table 6.14	4,665,551,412	336,189,338	568,795,829	4,898,157,903
Less: notes payable, Table 6.14	1,881,898,268	520,388,990	325,378,496	2,076,908,762
	2,783,653,144	*856,578,328*	*894,174,325*	*2,821,249,141*
Veterans' Land Act Fund advances, less allowance for conditional benefits, Table 6.16	74,211,135	18,269,610	5,010,312	60,951,837
Joint and mixed enterprises, Table 6.17	162,199,859	105,459		162,094,400
Miscellaneous, Table 6.18	1,669,338,498	1,507,131,910	1,608,783,141	1,770,989,729
	9,207,920,439	*2,879,354,185*	*2,899,689,161*	*9,228,255,415*
Less: allowance for valuation	6,200,000,000	100,000,000		6,300,000,000
Total other loans, investments and advances	3,007,920,439	2,979,354,185	2,899,689,161	2,928,255,415
Total	19,434,537,755	5,216,114,319	4,787,238,193	19,005,661,629

ENTERPRISE CROWN CORPORATIONS

Loans and advances to, and investments in, enterprise Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

An enterprise Crown corporation is a Crown corporation that does not rely on Government funding as its principal source of revenue. These include selected corporations listed in Part I and all the corporations listed in Part II of Schedule III of the Financial Administration Act, the Bank of Canada and the Canadian Wheat Board.

An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the enterprise Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; and,

(iii) proclamation by the Government Corporations Operation Act.

Financial statements of parent enterprise Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of enterprise Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent enterprise Crown corporation.

Lending Institutions

Table 6.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations whose primary activity is to provide financial assistance.

TABLE 6.2

ENTERPRISE CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Canada Deposit Insurance Corporation	1,375,000,000	150,000,000		1,225,000,000
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	5,577,153,321	216,583,790	19,000,000	5,379,569,531
Real estate	187,578,314	16,164,248	51,500,000	222,914,066
Joint projects	1,481,960,928	34,454,162	70,500,000	1,518,006,766
Urban renewal scheme	8,238,573	1,867,741		6,370,832
Student housing projects	350,794,334	5,811,619		344,982,715
Sewage treatment projects	937,320,922	38,825,280		898,495,642
Ownership assistance	135,214,820	21,663,334		113,551,486
	8,703,261,212	*335,370,174*	*141,000,000*	*8,508,891,038*
Export Development Corporation	772,000,000		16,200,000	788,200,000
Farm Credit Corporation—				
Contributed capital	818,333,000		200,000,000	1,018,333,000
Notes	2,545,754,011	1,062,070,645	943,550,000	2,427,233,366
Farm syndicates loan fund	3,736,410	1,200,128	2,000,000	4,536,282
	3,367,823,421	*1,063,270,773*	*1,145,550,000*	*3,450,102,648*
Federal Business Development Bank	294,000,000			294,000,000
Total	14,512,084,633	1,548,640,947	1,302,750,000	14,266,193,686

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule III of the Financial Administration Act.

Section 42 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $3,000,000,000.

The loans bear interest at rates from 9.95% to 12.64% per annum, and are repayable between July 4, 1991 and January 10, 1994.

During the year, the Corporation paid interest of $143.1 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,978.9 million from budgetary appropriations. It paid interest of $771.9 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 16 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(a) Section 24(1)—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(b) Section 26(1)—to any person to assist in

(i) the construction, purchase or improvement of a low-rental housing project;

(ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,

(iii) the conversion of existing buildings into a low-rental housing project;

(c) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(d) Section 51(1)—

(i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof;

(ii) to an occupier of a family housing unit for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,

(iii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(e) Section 61(1)—to cooperatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(f) Section 76(1)—to any person that wishes to undertake a project

(i) for individuals or families of low income; or,

(ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(g) Section 80(1)—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(h) Section 81(1)—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(i) Section 97(1)—to persons to whom a loan is not being made available pursuant to Part I of Section 24, the Corporation may make such a loan subject to the same terms, conditions and limitations that exist under Part I of Section 24; and,

(j) Section 98—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 3.5% to 17.74% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 1991 and September 30, 2037.

Real estate

Section 92(1) of the National Housing Act authorizes advances to: *(a)* acquire land or housing projects by way of purchase, lease or otherwise; *(b)* install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; *(c)* construct, convert or improve housing projects; and, *(d)* acquire building materials and equipment and other personal property for use in connection with housing projects.

The advances bear interest at rates from 2% to 16.157% per annum, and are repayable over 50 years, with the final instalment on September 30, 2036.

Joint projects

Section 79(1) of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for *(a)* the acquisition and development of land for housing purposes or for any purpose incidental thereof; *(b)* the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, *(c)* the acquisition, improvement and conversion of existing buildings for a housing project or for housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 3% to 17.9% per annum, and are repayable over 25 to 50 years, with final instalments between June 30, 1991 and September 30, 2038.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25(1) of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 7.81% per annum, and are repayable over 15 to 50 years, with final instalments between June 30, 1991 and December 31, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 88(1) of the National Housing Act, to a province or an agency thereof, a municipality or an agency thereof, or a hospital, school board, university, college, cooperative association or charitable corporation, to assist in *(a)* the construction, acquisition or improvement of a student housing project; *(b)* the acquisition of existing buildings and their conversion into a student housing project; or, *(c)* the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and September 30, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2023.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Sections 57(1) and 58(1) of the National Housing Act, to assist in *(a)* the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof or the condominium unit; or, *(b)* the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.62% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 1991 and December 31, 2008.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $176.1 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Section 11(1) of the Export Development Act.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the Financial Administration Act.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12(1) of the Farm Credit Act.

During the year, the authorized limit of the Government's contribution was increased to $1,025,000,000 pursuant to Agriculture Vote 50b, Appropriation Act No 3, 1990-91.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 20 years, bearing interest at rates from 6% to 10.14% per annum, with final instalments between July 1, 1991 and July 1, 2000, $1,426,737,099;

(b) repayable over 10 to 19 years, bearing interest at rates from 9.245% to 10.94% per annum, with final instalments between January 1, 1992 and January 1, 2005, $382,542,386;

(c) repayable over 2 to 9 years, bearing interest at rates from 9.155% to 12.13% per annum, with the final instalment on March 27, 2000, $444,919,872,; and,

(d) repayable within 1 year, bearing interest at rates from 9.343% to 12.93% per annum, $173,034,009.

During the year, the Corporation paid interest of $229.8 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(a) the purchase of farm machinery;

(b) the purchase, erection or improvement of buildings; or,

(c) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The advances bear interest at rates from 9.275% to 11.02% per annum, and are repayable in equal semi-annual instalments over 3 to 13 years, with final instalments between November 1, 1991 and February 1, 2001.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $15.8 million from budgetary appropriations.

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

All Other Enterprise Crown Corporations

Table 6.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations engaged in activities other than providing financial assistance.

TABLE 6.3

ALL OTHER ENTERPRISE CROWN CORPORATIONS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Atomic Energy of Canada Limited[1]—				
Capital stock	15,000,000			15,000,000
Contributed capital	149,159,473			149,159,473
Housing	3,106,510	444,223		2,662,287
Bruce heavy water plant	45,370,005	15,418,672		29,951,333
Commercial products division	653,517	247,353		406,164
Gentilly II nuclear power station	138,219,000	2,882,361		135,336,639
Heavy water inventory	18,500,000	1,000,000		17,500,000
Lepreau nuclear station	275,034,192	5,546,520		269,487,672
	645,042,697	*25,539,129*		*619,503,568*
Less: consolidation adjustment[1]	645,042,697	25,539,129		619,503,568
Canadian National Railway Company—				
Capital stock	2,278,866,774			2,278,866,774
Consolidated loan	161,085,160	13,450,822		147,634,338
	2,439,951,934	*13,450,822*		*2,426,501,112*

TABLE 6.3

ALL OTHER ENTERPRISE CROWN CORPORATIONS—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Petro-Canada—				
Capital stock—Common	3,326,354,321			3,326,354,321
Preferred	972,771,853			972,771,853
	4,299,126,174			*4,299,126,174*
Petro-Canada Limited				
	6,739,078,108	13,450,822		6,725,627,286
Other—				
Bank of Canada	5,920,000			5,920,000
Canada Development Investment Corporation	395,658,315			395,658,315
Canada Ports Corporation	1,406,018	86,685		1,319,333
Saint John Harbour Bridge Authority	13,725,775	13,725,775		
	15,131,793	*13,812,460*		*1,319,333*
Canada Post Corporation	80,000,000			80,000,000
Canadian Broadcasting Corporation[1]	33,000,000			33,000,000
Canadian Dairy Commission	47,763,500	204,396,500	230,636,000	74,003,000
Canadian National (West Indies) Steamships Ltd[1]—				
Capital stock	976			976
Advances	324,024			324,024
	325,000			*325,000*
Canadian Saltfish Corporation	44,000,000	253,600,000	241,000,000	31,400,000
Cape Breton Development Corporation	7,036,968		23,963,032	31,000,000
Freshwater Fish Marketing Corporation	22,155,819	98,855,819	89,200,000	12,500,000
Halifax Port Corporation	3,486,176	367,462		3,118,714
Harbourfront Corporation[1]			3,700,000	3,700,000
Mingan Associates, Ltd[1]				
Montreal Port Corporation	6,561,027	432,497		6,128,530
Prince Rupert Port Corporation	17,260,000	80,129		17,179,871
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans	13,562,087	2,673,066		10,889,021
	53,562,087	*2,673,066*		*50,889,021*
Saint John Port Corporation	20,052,457			20,052,457
St John's Port Corporation	3,132,162	220,037		2,912,125
Vancouver Port Corporation	3,734,271	230,395		3,503,876
VIA Rail Canada Inc[1]	9,300,000			9,300,000
	768,079,575	*574,668,365*	*588,499,032*	*781,910,242*
Less: consolidation adjustment[1]	42,625,000		3,700,000	46,325,000
	725,454,575	574,668,365	584,799,032	735,583,242
Total	7,464,532,683	588,119,187	584,799,032	7,461,212,528

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $167.5 million from budgetary appropriations. It paid interest of $57.4 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 5.125% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between December 31, 1993 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments due September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate established every May 1 and November 1 by the Minister of Finance, in respect of borrowings having a six month term by Crown corporations. The loans are repayable in equal semi-annual instalments over 20 years, with the final instalment on May 1, 2008.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Canadian National Railway Company

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1.8 million from budgetary appropriations.

The Corporation paid interest of $13.8 million and dividends of $56.5 million to the Government in 1990-91.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

Petro-Canada

Petro-Canada Inc. (a subsidiary of Petro-Canada) was initially incorporated under the Canada Business Corporations Act, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

On February 1, 1991, the Petro-Canada Public Participation Act received Royal Assent. This Act changed the name of Petro-Canada Inc. to Petro-Canada, a new parent Crown corporation. All operating subsidiaries were transferred to the new corporation. The former Petro-Canada was renamed Petro-Canada Limited (see following account). The shares of the new operating corporation, Petro-Canada, were transferred to the Minister of State (Finance and Privatization). The new corporation undertook an initial public offering of the treasury shares which closed on July 3, 1991. As of March 31, 1991, all the issued common shares were still owned by the Government of Canada.

The Corporation is not an agent of Her Majesty, reports through the Minister of State (Finance and Privatization), and is listed in Part II of Schedule III of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Petro-Canada Limited

Initially, Petro-Canada was incorporated under the Petro-Canada Act. It was reorganized by the Petro-Canada Public Participation Act which received Royal Assent on February 1, 1991. This Act renamed Petro-Canada as Petro-Canada Limited. Petro-Canada Limited holds Canada's interest in Petro-Canada International Assistance Corporation and the Government-guaranteed outstanding debt of Petro-Canada, the new operating company (see above account). Steps are being taken to dissolve Petro-Canada International Assistance Corporation. The Petro-Canada Public Participation Act also allows for the eventual dissolution of Petro-Canada Limited.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada Limited) received financial assistance of $43 million from budgetary appropriations.

In 1990-91, the Government received a dividend payment of $35 million from the former Petro-Canada Inc., through Petro-Canada Limited.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $2,808.5 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Finance and Privatization), and is listed in Part II of Schedule III of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

During the year, the Corporation paid dividends of $7.9 million to the Government.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $20 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Belledune	815,345	53,210		762,135
Chicoutimi	590,673	33,475		557,198
	1,406,018	86,685		1,319,333

The loans bear interest at rates from 6.44% to 9.09% per annum, and are repayable in equal annual instalments over 20 years, with final instalments on December 31, 2000.

During the year, the Corporation paid interest of $106,200, dividends of $173,518, and a cash contribution of $20.4 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. During the year, all loans were transferred to the Saint John Harbour Bridge Authority account under Table 6.18, Miscellaneous loans, investments and advances.

Canada Post Corporation

The Corporation was established by the Canada Post Corporation Act, to make postal services available to the public.

The Corporation is an agent of Her Majesty, reports through the Minister of State and Leader of the Government in the House of Commons, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $203.6 million from budgetary appropriations.

A loan has been made to the Corporation pursuant to Section 29 of the Canada Post Corporation Act, to finance capital and extraordinary restructuring costs. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

The loan bears interest at the rate of 9.705% per annum, and is repayable on April 27, 1998.

The Corporation paid interest of $7.8 million and dividends of $59.5 million to the Government in 1990-91.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $1,078.4 million from budgetary appropriations.

Advances have been made to the Corporation for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III the Financial Administration Act.

During the year, the Corporation received financial assistance of $268.5 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 12.165% to 13.922% per annum, and are repayable within 1 year.

The Corporation paid interest of $8.3 million to the Government in 1990-91.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Steps have been initiated to wind-up the Corporation and assign the accounts receivable to the Minister of Finance. As of the year end, however, dissolution had not taken place because of unresolved legal implications with the BankAmerica Canada and the United States Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the BankAmerica International. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the BankAmerica International from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1993, and further extensions will be obtained as required.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable within 1 year, bearing interest at the rate of 9.344% per annum, with final instalment due February 11, 1992, $30,500,000; and,

(b) repayable over 10 years, bearing interest at the rate of 10.94% per annum, with the final instalment on March 30, 2000, $900,000.

During the year, the Corporation paid interest of $4.6 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $31.9 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $50,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, was decreased from $30,000,000 to $26,000,000 in 1990-91.

The loan bears interest at the rate of 9.83% per annum, and is repayable on April 12, 1991.

During the year, the Corporation paid interest of $3.1 million to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Halifax.

The remaining loan bears interest at the rate of 10% per annum, and is repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1996.

During the year, the Corporation paid interest of $348,618, dividends of $0.8 million and a cash contribution of $2.9 million to the Government.

Harbourfront Corporation

The Corporation was incorporated pursuant to the Business Corporations Act of Ontario and continued under the Canada Business Corporations Act; to:

(a) develop, manage and operate the Harbourfront site in accordance with a development framework approved by the Government; and,

(b) initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in its view, are of advantage to the public.

The Corporation is not an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule III of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution or Transfer Authorization Act, passed by the House of Commons on May 23, 1991.

During the year, the Corporation received financial assistance of $3.6 million from budgetary appropriations.

In 1990-91, the loans were authorized by Public Works Vote L17c, Appropriation Act No 4, 1990-91 for interim financing until the loans can be repaid from the proceeds from the sale of the key residual development sites.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 10.46% per annum, repayable at maturity on January 10, 1996, $2,200,000; and,

(b) bearing interest at the rate of 9.49% per annum, repayable at maturity on April 3, 1996, $1,500,000.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

The Corporation is not an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule III of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution or Transfer Authorization Act, passed by the House of Commons on May 23, 1991.

In 1983-84, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The remaining loan bears interest at the rate of 6.25% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $410,064, dividends of $2.7 million and a cash contribution of $24.7 million to the Government.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Prince Rupert.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates of 9.8% to 9.86% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2009, $4,419,871; and,

(b) bearing interest at the rate of 10.46% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2010, $12,760,000.

During the year, the Corporation paid interest of $1.6 million and dividends of $248,030 to the Government.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(a) produce and arrange for the production and supply of coins of the currency of Canada;

(b) produce coins of the currency of other countries;

(c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule III of the Financial Administration Act.

Capital stock

Section 3.1(1) of the Royal Canadian Mint Act states that the authorized capital of the Mint is $40,000,000 divided into four thousand shares of ten thousand dollars each. All authorized capital has been issued.

Loans

Section 17(1) of the Act states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000.

Section 17(3) of the Act states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

The loans bear interest at rates from 8.25% to 12% per annum, and are repayable annually, with final instalments between April 1, 1995 and April 1, 1998.

During the year, the Corporation paid interest of $1.5 million, transferred profit of $109,277 and paid a dividend of $2.3 million to the Government.

Saint John Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Saint John.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates from 11% to 11.875% per annum, repayable at maturity on December 31, 1998 and December 31, 1999, $10,817,600;

(b) bearing interest at the rate of 12.43% per annum, repayable at maturity on December 31, 2000, $6,665,062; and,

(c) bearing interest at the rate of 11.625% per annum, repayable at maturity on December 31, 2005, $2,569,795.

During the year, the Corporation paid interest of $1.5 million and a cash contribution of $3.7 million to the Government.

St John's Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of St John's.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 9.33% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $1,253,280;

(b) bearing interest at the rate of 10.015% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1997, $792,432;

(c) bearing interest at the rate of 9.785% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $650,255; and,

(d) bearing interest at the rate of 9.375% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $216,158.

During the year, the Corporation paid interest of $301,480 and dividends of $23,752 to the Government.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The remaining loan bears interest at the rate of 7.5% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $280,070, dividends of $8.7 million and a cash contribution of $35.7 million to the Government.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $441.5 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary Financial Statements of Enterprise Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations.

Tables 6.4 to 6.6 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise corporations grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the Financial Administration Act.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between those relating to outside parties, Government and other Crown corporations as well as other adjustments and dividends paid to outside parties. These adjustments may increase or reduce the amount of income accruing to the Government. Equity transactions with the Government include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1991 is presented in Table 6.7.

Borrowings by non-agent Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to $0.1 million as at March 31, 1991. A summary of borrowing transactions by non-agent enterprise Crown corporations is presented in Table 6.8. The maturity and currency of enterprise Crown corporations' borrowings is presented in Table 6.9. Contingent liabilities of enterprise Crown corporations are presented in Table 6.10.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations for the year ended March 31, 1991 is provided in Table 6.11. Differences in figures reported in Table 6.6 and those reported in Table 6.11 result from the use of different accounting policies and from items in transit.

TABLE 6.4

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS BY SEGMENT
(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AND EQUITY AS AT MARCH 31, 1991						
Assets						
Financial						
Outside parties	2,726,746	1,261,356	22,553,438	7,141,480	71,843	33,754,863
Government and other Crown corporations	2,285,362	22,012,496	919,168	270,265	40,375	25,527,666
Total financial assets	5,012,108	23,273,852	23,472,606	7,411,745	112,218	59,282,529
Physical assets and deferred charges	15,227,295	179,144	436,393	1,137,143	903,625	17,883,600
Total assets	20,239,403	23,452,996	23,908,999	8,548,888	1,015,843	77,166,129
Liabilities						
Outside parties						
Borrowings	4,924,331		9,083,809	6,449,960	1,570	20,459,670
Bank of Canada notes in circulation and amounts owing to depositors		22,974,297				22,974,297
Other liabilities	4,072,981	157,539	1,577,595	1,931,705	68,278	7,808,098
Government and other Crown corporations	3,147,835	291,160	12,351,412	147,480	40,213	15,978,100
Total liabilities	12,145,147	23,422,996	23,012,816	8,529,145	110,061	67,220,165
Equity of Canada	8,094,256	30,000	896,183	19,743	905,782	9,945,964
Total liabilities and equity	20,239,403	23,452,996	23,908,999	8,548,888	1,015,843	77,166,129
Contingent liabilities	355,350		110,114	8,676	855	474,995
REVENUES, EXPENSES AND CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 1991						
Revenues						
Outside parties	13,578,431		2,684,829	5,263,812	347,985	21,875,057
Government and other Crown corporations						
Financial assistance	188,341		15,026	44,104	2,012	249,483
Other	1,296,714	2,615,177	143,351	17,367	10,665	4,083,274
Total revenues	15,063,486	2,615,177	2,843,206	5,325,283	360,662	26,207,814
Expenses						
Outside parties	13,558,813	206,700	1,463,771	5,289,922	432,823	20,952,029
Government and other Crown corporations	1,321,461		1,027,121	34,552	3,978	2,387,112
Total expenses	14,880,274	206,700	2,490,892	5,324,474	436,801	23,339,141
Net income/loss(-) for the year	183,212	2,408,477	352,314	809	-76,139	2,868,673
Adjustments	-373,824				-52,628	-426,452
Government share of income/ loss (-)	-190,612	2,408,477	352,314	809	-128,767	2,442,221
Equity transactions with the Government	-262,818	-2,408,477	208,571	13,570	32,136	-2,417,018
Equity of Canada, beginning of the year	8,547,686	30,000	335,298	5,364	1,002,413	9,920,761
Equity of Canada, end of the year	8,094,256	30,000	896,183	19,743	905,782	9,945,964

Notes to Table 6.5 are an integral part of this table.

TABLE 6.5

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS —ASSETS AND LIABILITIES AS AT MARCH 31, 1991
(in thousands of dollars)

Enterprise Crown corporations[1]	Assets			
	Financial		Physical assets and deferred charges	Total
	Outside parties	Government and other Crown corporations		
Competitive, self-sustaining				
Canada Development Investment Corporation[2]	440,329	5,500	2,981	448,810
Nordion International Inc.	39,474	355	173,679	213,508
Theratronics International Limited	14,578		17,190	31,768
Canada Ports Corporation	1,831	74,594	40,677	117,102
Canada Post Corporation	431,220	165,789	2,064,951	2,661,960
Canadian National Railway System	546,360	148,258	6,389,463	7,084,081
Halifax Port Corporation	3,213	6,102	58,877	68,192
Montreal Port Corporation	11,222	34,693	167,795	213,710
Petro-Canada[3]	1,193,997	55,323	5,777,809	7,027,129
Petro-Canada Limited[3]		1,702,049		1,702,049
Port of Quebec Corporation	3,353	901	56,243	60,497
Prince Rupert Port Corporation	3,246	5,679	103,777	112,702
Royal Canadian Mint	20,398	1,660	81,957	104,015
Saint John Port Corporation	1,287	11,674	76,281	89,242
St John's Port Corporation	424	2,894	13,967	17,285
Teleglobe Canada[4]	304	5		309
Vancouver Port Corporation	15,510	69,886	201,648	287,044
Total-Competitive, self-sustaining	*2,726,746*	*2,285,362*	*15,227,295*	*20,239,403*
Bank of Canada	*1,261,356*	*22,012,496*	*179,144*	*23,452,996*
Lending and Insurance				
Canada Deposit Insurance Corporation	536,231	41,300	1,144	578,675
Canada Mortgage and Housing Corporation	8,669,491	7,262	57,711	8,734,464
Insurance Programs	176,086	847,227	130,001	1,153,314
Export Development Corporation	6,837,891	5,156		6,843,047
Farm Credit Corporation	3,573,749		236,633	3,810,382
Federal Business Development Bank	2,759,990	18,223	10,904	2,789,117
Total-Lending and insurance	*22,553,438*	*919,168*	*436,393*	*23,908,999*
Marketing				
Canadian Commercial Corporation	985,958	234		986,192
Canadian Dairy Commission Marketing operations	22,565	44,869	136,446	203,880
Canadian Saltfish Corporation	5,454	38	2,939	8,431
Canadian Wheat Board, The	6,121,113	225,096	986,004	7,332,213
Freshwater Fish Marketing Corporation	6,390	28	11,754	18,172
Total-Marketing	*7,141,480*	*270,265*	*1,137,143*	*8,548,888*
Other				
Atlantic Pilotage Authority	639	5	1,289	1,933
Cape Breton Development Corporation	29,204	12,325	369,766	411,295
Great Lakes Pilotage Authority, Ltd	400		35	435
Laurentian Pilotage Authority	3,043		525	3,568
Pacific Pilotage Authority	3,700		747	4,447
St. Lawrence Seaway Authority, The	34,418	28,045	531,031	593,494
Seaway International Bridge Corporation Ltd, The	439		232	671
Total-Other	*71,843*	*40,375*	*903,625*	*1,015,843*
Total-Enterprise	33,754,863	25,527,666	17,883,600	77,166,129

[1] All enterprise Crown corporations listed in this table are parent Crown corporations except the Seaway International Bridge Corporation, Ltd which is an unconsolidated subsidiary.

[2] Canada Development Investment Corporation (CDIC): During 1988, the operating assets of Canada Eldor Inc. (CEI) (formerly Eldorado Nuclear Limited) were transferred to Cameco - A Canadian Mining & Energy Corporation (Cameco) in exchange for notes and a 38.5% interest in Cameco. Also during 1988, the Corporation acquired two subsidiaries from Atomic Energy of Canada Limited - Nordion International Inc. (Nordion) and Theratronics International Limited (Theratronics). On December 12, 1989, Bill C-13, an Act authorizing the divestiture of Nordion and Theratronics by CDIC was passed by the House of Commons. Pursuant to a directive received from the Government, CDIC acquired a 51% interest in Ginn Publishing Canada Inc. (Ginn) on May 26, 1989. The financial statements of Cartierville Financial Corporation Inc. (CFC) and CEI, have been consolidated with those of CDIC. The earnings of Nordion, Theratronics and Ginn and/or gains or losses on dispositions do not accrue to the benefit of CDIC, therefore, the investment is carried at the lower of cost and net realizable value.

Liabilities					
Outside parties					
Borrowings	Other	Government and other Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
611,706	48,669	158,432	818,807	–369,997	448,810
506	60,842	5,756	67,104	146,404	213,508
1,553	17,636	551	19,740	12,028	31,768
	7,857	11,278	19,135	97,967	117,102
55,000	920,867	241,175	1,217,042	1,444,918	2,661,960
1,861,273	1,529,481	214,951	3,605,705	3,478,376	7,084,081
	2,573	3,194	5,767	62,425	68,192
	14,588	6,540	21,128	192,582	213,710
718,225	1,387,048	2,391,915	4,497,188	2,529,941	7,027,129
1,656,372	45,628	49	1,702,049		1,702,049
	3,800	111	3,911	56,586	60,497
	478	68,755	69,233	43,469	112,702
	20,268	16,566	36,834	67,181	104,015
19,696	1,608	21,905	43,209	46,033	89,242
	596	3,060	3,656	13,629	17,285
		21	21	288	309
	11,042	3,576	14,618	272,426	287,044
4,924,331	*4,072,981*	*3,147,835*	*12,145,147*	*8,094,256*	*20,239,403*
	23,131,836	*291,160*	*23,422,996*	*30,000*	*23,452,996*
	1,284	1,256,206	1,257,490	–678,815	578,675
	80,045	8,604,419	8,684,464	50,000	8,734,464
	943,772	4,528	948,300	205,014	1,153,314
5,684,555	353,112		6,037,667	805,380	6,843,047
1,128,391	49,708	2,485,719	3,663,818	146,564	3,810,382
2,270,863	149,674	540	2,421,077	368,040	2,789,117
9,083,809	*1,577,595*	*12,351,412*	*23,012,816*	*896,183*	*23,908,999*
	939,332	1,551	940,883	45,309	986,192
	128,277	75,603	203,880		203,880
	2,564	31,433	33,997	–25,566	8,431
6,449,293	853,927	28,993	7,332,213		7,332,213
667	7,605	9,900	18,172		18,172
6,449,960	*1,931,705*	*147,480*	*8,529,145*	*19,743*	*8,548,888*
195	1,072	10	1,277	656	1,933
	28,635	40,149	68,784	342,511	411,295
	3,655		3,655	–3,220	435
1,367	4,786		6,153	–2,585	3,568
	2,304		2,304	2,143	4,447
	27,171	54	27,225	566,269	593,494
8	655		663	8	671
1,570	*68,278*	*40,213*	*110,061*	*905,782*	*1,015,843*
20,459,670	30,782,395	15,978,100	67,220,165	9,945,964	77,166,129

[3] On February 1, 1991, the Petro-Canada Public Participation Act received Royal Assent. The Act provides that: the name of the Corporation be changed from Petro-Canada to Petro-Canada Limited, the name of the former principal operating subsidiary of the Corporation is changed from Petro-Canada Inc. to Petro-Canada, and the shares of Petro-Canada held by the Corporation are transferred to the Minister of State (Finance and Privatization).

[4] On April 4,1987, the Teleglobe Canada Reorganization and Divestiture Act received Royal Assent pursuant to the letter of intent signed February 11,1987 selling the assets of Teleglobe Canada to Memotec Data Inc. The Corporation is potentially liable for bills of exchange. The liability amounts to £11,848,341 ($23,881,517) as at March 31,1991 and matures in 1993.

TABLE 6.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1991

(in thousands of dollars)

Enterprise Crown corporations	Revenues			
		Government and Crown corporations		
	Outside parties	Financial assistance [1]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	54,167		1,605	55,772
Nordion International Inc.	110,655		1,615	112,270
Theratronics International Limited	47,795		7,132	54,927
Canada Ports Corporation	6,636		9,396	16,032
Canada Post Corporation	3,399,171	148,500	237,536	3,785,207
Canadian National Railway System	3,550,994		485,240	4,036,234
Halifax Port Corporation	14,531		986	15,517
Montreal Port Corporation	49,374		13,212	62,586
Petro-Canada	5,689,399		147,800	5,837,199
Petro-Canada Limited		39,841	347,000	386,841
Port of Quebec Corporation	11,236		3,294	14,530
Prince Rupert Port Corporation	14,276		937	15,213
Royal Canadian Mint	555,728		28,770	584,498
Saint John Port Corporation	11,939		1,618	13,557
St John's Port Corporation	3,293		388	3,681
Teleglobe Canada	38			38
Vancouver Port Corporation	59,199		10,185	69,384
Total-Competitive, self-sustaining	*13,578,431*	*188,341*	*1,296,714*	*15,063,486*
Bank of Canada			*2,615,177*	*2,615,177*
Lending and insurance				
Canada Deposit Insurance Corporation	283,233		3,269	286,502
Canada Mortgage and Housing Corporation	744,895		59,220	804,115
Insurance Programs	210,619		79,820	290,439
Export Development Corporation	633,740		1,042	634,782
Farm Credit Corporation	426,242			426,242
Federal Business Development Bank	386,100	15,026		401,126
Total-Lending and insurance	*2,684,829*	*15,026*	*143,351*	*2,843,206*
Marketing				
Canadian Commercial Corporation	704,353	14,917		719,270
Canadian Dairy Commission				
Marketing operations	342,720		16,567	359,287
Canadian Saltfish Corporation	35,005		800	35,805
Canadian Wheat Board, The	4,129,667	29,187		4,158,854
Freshwater Fish Marketing Corporation	52,067			52,067
Total-Marketing	*5,263,812*	*44,104*	*17,367*	*5,325,283*
Other				
Atlantic Pilotage Authority	7,290		10	7,300
Cape Breton Development Corporation	201,857		5,044	206,901
Great Lakes Pilotage Authority, Ltd	8,190			8,190
Laurentian Pilotage Authority	28,242	2,012		30,254
Pacific Pilotage Authority	30,348			30,348
St. Lawrence Seaway Authority, The	69,558		5,611	75,169
Seaway International Bridge Corporation Ltd, The	2,500			2,500
Total-Other	*347,985*	*2,012*	*10,665*	*360,662*
Total-Enterprise	21,875,057	249,483	4,083,274	26,207,814

Notes to Table 6.5 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $107,285 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 6.11 because of differences resulting from the different accounting policies followed.

Expenses								
Outside parties	Government and Crown corporations	Total	Income/or loss(–)	Adjustments	Government share of net income/or loss(–)	Equity transactions with Government	Equity beginning of year	Equity end of year
86,126		86,126	–30,354		–30,354	–166,036	–173,607	–369,997
70,877	24,870	95,747	16,523		16,523	129,881		146,404
51,188	3,578	54,766	161		161	11,867		12,028
20,806	–6,732	14,074	1,958		1,958	–17,078	113,087	97,967
3,326,023	444,842	3,770,865	14,342		14,342	–59,520	1,490,096	1,444,918
3,893,863	208,847	4,102,710	–66,476		–66,476	–1,547	3,546,399	3,478,376
10,930	1,167	12,097	3,420		3,420	–3,699	62,704	62,425
47,303	4,784	52,087	10,499		10,499	–27,345	209,428	192,582
5,144,100	608,952	5,753,052	84,147	–187,031	–102,884	–149,000	2,781,825	2,529,941
282,841		282,841	104,000	–187,000	–83,000	83,000		
13,290	804	14,094	436		436	–11,410	67,560	56,586
12,253	1,769	14,022	1,191		1,191	–248	42,526	43,469
550,633	22,567	573,200	11,298		11,298	–2,300	58,183	67,181
10,547	2,433	12,980	577	207	784	–4,910	50,159	46,033
2,279	640	2,919	762		762	–24	12,891	13,629
48	–4	44	–6		–6		294	288
35,706	2,944	38,650	30,734		30,734	–44,449	286,141	272,426
13,558,813	*1,321,461*	*14,880,274*	*183,212*	*–373,824*	*–190,612*	*–262,818*	*8,547,686*	*8,094,256*
206,700		*206,700*	*2,408,477*		*2,408,477*	*–2,408,477*	*30,000*	*30,000*
–75,553	153,027	77,474	209,028		209,028		–887,843	–678,815
219,129	577,357	796,486	7,629		7,629	–7,629	50,000	50,000
108,209	77,380	185,589	104,850		104,850		100,164	205,014
637,616	–10,533	627,083	7,699		7,699	16,200	781,481	805,380
175,174	230,624	405,798	20,444		20,444	200,000	–73,880	146,564
399,196	–734	398,462	2,664		2,664		365,376	368,040
1,463,771	*1,027,121*	*2,490,892*	*352,314*		*352,314*	*208,571*	*335,298*	*896,183*
704,022	8,561	712,583	6,687		6,687	–1,430	40,052	45,309
340,375	18,912	359,287						
36,690	4,993	41,683	–5,878		–5,878	15,000	–34,688	–25,566
4,158,854		4,158,854						
49,981	2,086	52,067						
5,289,922	*34,552*	*5,324,474*	*809*		*809*	*13,570*	*5,364*	*19,743*
7,615	20	7,635	–335		–335	200	791	656
272,818		272,818	–65,917	–52,628	–118,545	31,910	429,146	342,511
9,844		9,844	–1,654		–1,654		–1,566	–3,220
31,244		31,244	–990		–990	36	–1,631	–2,585
30,192		30,192	156		156		1,987	2,143
79,275	3,293	82,568	–7,399		–7,399	–10	573,678	566,269
1,835	665	2,500					8	8
432,823	*3,978*	*436,801*	*–76,139*	*–52,628*	*–128,767*	*32,136*	*1,002,413*	*905,782*
20,952,029	2,387,112	23,339,141	2,868,673	–426,452	2,442,221	–2,417,018	9,920,761	9,945,964

Borrowings by Agent Enterprise Crown Corporations

Table 6.7 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1991, an allowance for borrowings expected to be repaid by the Government was established at $3,550 million.

Borrowings by non-agent enterprise Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 6.8 provides information on borrowings of such corporations.

TABLE 6.7

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1990	Borrowings and other credits	Repayments and other charges	Balance March 31/1991
Canada Development Investment Corporation	566,320	45,386		611,706
Canada Post Corporation		55,000		55,000
Canadian Wheat Board, The	4,354,413	21,153,816	19,058,936	6,449,293
Export Development Corporation	5,802,119	70,670,443	70,788,007	5,684,555
Farm Credit Corporation	1,215,613	585,196	672,418	1,128,391
Federal Business Development Bank	2,299,374	2,767,349	2,795,860	2,270,863
Freshwater Fish Marketing Corporation		690	23	667
Petro-Canada Limited	2,450,354	4,743,998	5,537,980	1,656,372
Saint John Port Corporation	19,696			19,696
Seaway International Bridge Corporation, Ltd., The	8			8
Teleglobe Canada[4]				
Total	16,707,897	100,021,878	98,853,224	17,876,551
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	-3,550,000			-3,550,000
Borrowings expected to be repaid by agent enterprise Crown corporations reported on the Statement of Assets and Liabilities	13,157,897	100,021,878	98,853,224	14,326,551

Notes to Table 6.5 are an integral part of this table.

Borrowings by Enterprise Crown Corporations

Table 6.8 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations. Borrowings of non-agent Crown corporations are not on behalf of Her Majesty.

TABLE 6.8

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1990	Borrowings and other credits	Repayments and other charges	Balance March 31/1991
Borrowings by agent enterprise Crown corporations	16,707,897	100,021,878	98,853,224	17,876,551
Borrowings by non-agent enterprise Crown corporations–				
Atlantic Pilotage Authority	102	93		195
Canadian National Railway System	1,715,777	233,578	88,082	1,861,273
Laurentian Pilotage Authority	1,459		92	1,367
Nordion International Inc.	768		262	506
Petro-Canada		1,085,838	367,613	718,225
Theratronics International Limited		1,553		1,553
	1,718,106	1,321,062	456,049	2,583,119
Total	18,426,003	101,342,940	99,309,273	20,459,670

Notes to Table 6.5 are an integral part of this table.

Maturity and Currency of Borrowings by Enterprise Crown Corporations

Table 6.9 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations, as at March 31, 1991.

TABLE 6.9

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1992	8,918,937	894,572	9,813,509
1993	3,860,294	77,492	3,937,786
1994	1,303,116	153,882	1,456,998
1995	682,667	332,868	1,015,535
1996	629,416	218,530	847,946
1997/2001	1,249,045	480,579	1,729,624
2002/2006	232,000	371,840	603,840
2007 and after	1,001,076	53,356	1,054,432
Total	17,876,551	2,583,119	20,459,670[1]

Notes to Table 6.5 are an integral part of this table.

[1] The borrowings are composed of U.S. $10,703,601 ,£ 2,024 , SF 226,672 , ¥ 225,375 , Austl $23,172 , Italian (Lira) 11,552 , DM 193,627, ECU 240,614 , and $8,833,033 Cdn.

Contingent Liabilities of Enterprise Crown Corporations

Table 6.10 summarizes the contingent liabilities of enterprise Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 6.10

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1991
Agent enterprise Crown corporations	
Canada Mortgage and Housing Corporation-insulation claims and other litigation	53,000
Canada Ports Corporation-miscellaneous litigation	3,459
Canadian Commercial Corporation-contract damages	8,676
Export Development Corporation-loan guarantees and loans with recourse	56,039
Federal Business Development Bank-loan guarantees	1,075
Halifax Port Corporation--miscellaneous litigation	1,645
Montreal Port Corporation-miscellaneous litigation	3,000
Port of Quebec Corporation-miscellaneous litigation	6,000
St John's Port Corporation-miscellaneous litigation	364
St Lawrence Seaway Authority-claims for damages	88,000
Teleglobe Canada-guaranteed bills of exchange	23,882
	245,140
Non-agent enterprise Crown corporations	
Atlantic Pilotage Authority-miscellaneous litigation	855
Petro-Canada Inc.-loan guarantee	229,000
	229,855
Total	474,995

Notes to Table 6.5 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations

Table 6.11 summarizes financial assistance under budgetary appropriations for both agent and non-agent enterprise Crown corporations. It should be read in conjunction with Table 6.6. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 6.11

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent enterprise Crown corporations			
Canada Ports Corporation	20,008	20,008	
Canada Post Corporation[2]	203,593	203,593	
Canadian Commercial Corporation	14,917	14,917	
Canadian Dairy Commission	3,642	3,642	
Canadian Wheat Board, The	29,187	29,187	
Cape Breton Development Corporation	31,910	31,910	
Export Development Corporation[3]	176,124	176,124	
Federal Business Development Bank	15,838	15,838	
Petro-Canada Limited	43,000	43,000	
St Lawrence Seaway Authority, The	27,300	27,300	
	565,519	*565,519*	
Non-agent enterprise Crown corporations			
Atlantic Pilotage Authority	200	200	
Canadian National Railway System	1,778	1,778	
Great Lakes Pilotage Limited	1,444	1,444	
Laurentian Pilotage Authority	2,131	2,131	
	5,553	*5,553*	
Total	571,072	571,072	

[1] Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.
[2] Includes payment of $55,093 for costs associated with cultural publication mailings.
[3] Payment made pursuant to Section 32 of the Export Development Act concerning the concessional (Canada Account) loans.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 6.12 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
NEWFOUNDLAND—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	24,802,598	3,179,647		21,622,951
Finance—				
Federal-provincial employment loans program	3,661,214			3,661,214
Federal-provincial fiscal arrangements	71,232,000	38,751,289	3,375,000	35,855,711
Municipal Development and Loan Board	4,382,583	215,494		4,167,089
Special development loans program	6,700,000			6,700,000
Winter capital projects fund	6,912,782	19,676		6,893,106
	92,888,579	*38,986,459*	*3,375,000*	*57,277,120*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	839,762	48,177		791,585
Atlantic Provinces Power Development Act	68,748,300	2,542,474		66,205,826
	69,588,062	*2,590,651*		*66,997,411*
Total Newfoundland	187,279,239	44,756,757	3,375,000	145,897,482
NOVA SCOTIA—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	15,433,379	1,968,456		13,464,923
Energy, Mines and Resources—				
Regional electrical interconnections	2,401,920	40,724		2,361,196
Finance—				
Federal-provincial employment loans program	802,371	234,993		567,378
Federal-provincial fiscal arrangements	57,724,000	76,626,000		–18,902,000
Municipal Development and Loan Board	952,099	101,789		850,310
Special development loans program	4,300,000			4,300,000
Winter capital projects fund	3,019,979	401,618		2,618,361
	66,798,449	*77,364,400*		*–10,565,951*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	3,288,662	201,609		3,087,053
Atlantic Provinces Power Development Act	33,666,864	2,275,849		31,391,015
	36,955,526	*2,477,458*		*34,478,068*
Total Nova Scotia	121,589,274	81,851,038		39,738,236
PRINCE EDWARD ISLAND—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	10,466,927	404,734		10,062,193
Finance—				
Federal-provincial employment loans program	117,973	21,735		96,238
Federal-provincial fiscal arrangements	9,798,000	7,445,000	414,000	2,767,000
Municipal Development and Loan Board	591,655	33,569		558,086
Special development loans program	70,915	34,340		36,575
Winter capital projects fund	800,903	39,381		761,522
	11,379,446	*7,574,025*	*414,000*	*4,219,421*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	18,766	1,534		17,232
Total Prince Edward Island	21,865,139	7,980,293	414,000	14,298,846

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
NEW BRUNSWICK—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	29,838,692	3,029,458		26,809,234
Energy, Mines and Resources—				
Regional electrical interconnections	4,546,189	76,784		4,469,405
Finance—				
Federal-provincial employment loans program	5,469,554	658,177		4,811,377
Federal-provincial fiscal arrangements	31,853,830	31,853,830	28,796,000	28,796,000
Municipal Development and Loan Board	4,971,960	2,471,438		2,500,522
Special development loans program	5,375,000			5,375,000
Winter capital projects fund	9,069,091	122,419		8,946,672
	56,739,435	*35,105,864*	*28,796,000*	*50,429,571*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	675,604	47,756		627,848
Atlantic Provinces Power Development Act	33,795,530	2,176,075		31,619,455
	34,471,134	*2,223,831*		*32,247,303*
Total New Brunswick	125,595,450	40,435,937	28,796,000	113,955,513
QUEBEC—				
Finance—				
Federal-provincial employment loans program	61,300,779			61,300,779
Federal-provincial fiscal arrangements			62,008,000	62,008,000
Municipal Development and Loan Board	37,284,355	2,368,246		34,916,109
Special development loans program	70,300,000	12,000,000		58,300,000
Winter capital projects fund	91,314,928			91,314,928
	260,200,062	*14,368,246*	*62,008,000*	*307,839,816*
Industry, Science and Technology—				
Special areas and highways agreement	89,541,083	2,968,838		86,572,245
Total Quebec	349,741,145	17,337,084	62,008,000	394,412,061
ONTARIO—				
Finance—				
Federal-provincial employment loans program	5,732,289	997,189		4,735,100
Municipal Development and Loan Board	7,718,716	1,163,395		6,555,321
Special development loans program	702,589	219,590		482,999
Winter capital projects fund	21,857,705	2,726,976		19,130,729
Total Ontario	36,011,299	5,107,150		30,904,149
MANITOBA—				
Agriculture—				
Agricultural service centres	4,902,464	496,010		4,406,454
Energy, Mines and Resources—				
Regional electrical interconnections	120,173,133	2,225,546		117,947,587
Finance—				
Federal-provincial employment loans program	1,880,259	161,891		1,718,368
Federal-provincial fiscal arrangements			27,686,000	27,686,000
Municipal Development and Loan Board	1,810,478	439,161		1,371,317
Special development loans program	1,851,949	578,818		1,273,131
Winter capital projects fund	1,830,121	170,332		1,659,789
	7,372,807	*1,350,202*	*27,686,000*	*33,708,605*
Western Economic Diversification—				
Special areas and highways agreement	2,022,231	253,864		1,768,367
Total Manitoba	134,470,635	4,325,622	27,686,000	157,831,013

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
SASKATCHEWAN—				
Agriculture—				
Agricultural service centres	4,630,112	393,143		4,236,969
Finance—				
Federal-provincial employment loans program	417,756	94,408		323,348
Federal-provincial fiscal arrangements			1,638,000	1,638,000
Municipal Development and Loan Board	415,919	141,539		274,380
	833,675	*235,947*	*1,638,000*	*2,235,728*
Total Saskatchewan	5,463,787	629,090	1,638,000	6,472,697
ALBERTA—				
Finance—				
Federal-provincial employment loans program	1,505,019	449,543		1,055,476
Municipal Development and Loan Board	2,125,341	484,550		1,640,791
Special development loans program	4,000,000			4,000,000
Winter capital projects fund	2,441,917	424,939		2,016,978
	10,072,277	*1,359,032*		*8,713,245*
Western Economic Diversification—				
Special areas and highways agreement	1,803,193	235,612		1,567,581
Total Alberta	11,875,470	1,594,644		10,280,826
BRITISH COLUMBIA—				
Finance—				
Federal-provincial employment loans program	5,302,591	1,193,764		4,108,827
Municipal Development and Loan Board	2,776,686	671,638		2,105,048
Special development loans program	6,415,573	2,006,206		4,409,367
Winter capital projects fund	9,380,353	1,209,691		8,170,662
Total British Columbia	23,875,203	5,081,299		18,793,904
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial employment loans program	9,996	2,288		7,708
Winter capital projects fund	174,964	17,212		157,752
	184,960	*19,500*		*165,460*
Indian Affairs and Northern Development—				
Government of the Northwest Territories	194,538	43,737		150,801
Total Northwest Territories	379,498	63,237		316,261
YUKON TERRITORY—				
Indian Affairs and Northern Development—				
Government of the Yukon Territory	5,000,360	809,970		4,190,390
Yukon Territory small business loans	92,549			92,549
Total Yukon Territory	5,092,909	809,970		4,282,939
Total	1,023,239,048	209,972,121	123,917,000	937,183,927

Special areas and highways agreement

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over the next 19 years, with final instalments between April 1, 1991 and March 31, 2009.

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.51% to 7.44% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between October 30, 1992 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts 1867 to 1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 1991 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.64% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1991 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.64% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between March 31, 1992 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5% to 8.5% per annum, and are repayable over 8 to 15 years at various anniversary amortization dates, with final instalments between July 31, 1999 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 1 to 23 years, with final instalments between March 31, 1992 and March 31, 2014.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick and Nova Scotia.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L20, Appropriation Acts No 1 and No 2, 1990-91.

The loans bear interest at rates from 9% to 10% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2011.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688% to 9.375% per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 6.747% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1992 and March 31, 2004.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Second mortgage ...	93,537	14,017		79,520
Low cost housing ..	101,001	29,720		71,281
	194,538	43,737		150,801

The loans bear interest at rates from 5.375% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1991 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Second mortgage ...	57,129	14,328		42,801
Low cost housing ...	236,077	50,017		186,060
Capital expenditures .	669,772	63,373		606,399
Outside parties—				
Capital projects ...	4,037,382	682,252		3,355,130
	5,000,360	809,970		4,190,390

The loans bear interest at rates from 5.375% to 12.5% per annum, and are repayable in equal annual instalments over 10 to 35 years, with final instalments between April 1, 1991 and November 24, 2003.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and were repayable in annual instalments over 10 years, with the final instalment on April 1, 1988. As of March 31, 1991, the loans have not been reimbursed in full.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 6.13 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 6.13

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
China—Finance	49,426,118			49,426,118
Jamaica—Finance	25,000,000			25,000,000
United Kingdom—				
Finance—				
The United Kingdom Financial Agreement Act, 1946	369,081,439	30,328,626		338,752,813
Deferred principal	94,990,863			94,990,863
	464,072,302	*30,328,626*		*433,743,676*
Developing countries—				
External Affairs—Canadian International Development Agency—				
International development assistance	2,368,889,679	60,294,417	415,441	2,309,010,703
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	587,716,717	196,169,791	266,823,281	658,370,207
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	173,939	503,923	565,661	235,677
Total	3,495,278,755	287,296,757	267,804,383	3,475,786,381

China

A loan to China was authorized under the Export Credits Insurance Act.

Jamaica

A loan has been made to the Government of Jamaica, to provide economic assistance.

The loan agreement has been amended by the following Rescheduling Agreements:

(a) the Rescheduling Agreement dated October 18, 1985, provided for the deferment of the principal repayment in the amount of $5,000,000 due on August 9, 1985;

(b) the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1986 and August 9, 1987; and,

(c) the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1988 and August 9, 1989.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. Since April 1, 1986, loans under negotiated loan agreements in existence at March 31, 1986 were made under various budgetary authorities (including External Affairs Votes 35 and 35b, Appropriation Acts No 1, No 2 and No 3, 1990-91). Previous to this date, all loans to developing countries were paid under non-budgetary authority.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The closing balance of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments to all countries are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13 as international development assistance to developing countries.

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
(a) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	20,979,255	2,063,913		18,915,342
	25,478,328	*2,063,913*		*23,414,415*
(b) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	15,540,524			15,540,524
Brazil	10,893,340	550,899		10,342,441
Chile	1,554,396	182,869		1,371,527
Colombia	15,529,728	934,753		14,594,975
Cuba	9,547,012			9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	47,826,088			47,826,088
Jamaica	32,665,520			32,665,520
Korea	325,839	43,445		282,394
Malaysia	8,792,419	714,427		8,077,992
Peru	337,617			337,617
Salvador, El	7,851,317	201,316		7,650,001
Trinidad	4,247,526		301,204	4,548,730
Turkey	6,414,131	428,261		5,985,870
	163,725,458	*3,055,970*	*301,204*	*160,970,692*
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	2,358,974	257,918		2,101,056
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	561,654	16,667		544,987

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	14,771,974	684,541		14,087,433
Antigua	5,100,001			5,100,001
Argentina	513,333	18,666		494,667
Barbados	7,917,779			7,917,779
Belize	10,781,116	152,035		10,629,081
Bolivia	1,356,642	42,395		1,314,247
Brazil	616,966	20,888		596,078
Burma	8,306,202			8,306,202
Chile	2,764,356	98,060		2,666,296
Colombia	17,524,784	564,626		16,960,158
Costa Rica	23,118,847			23,118,847
Dominica	1,637,913			1,637,913
Dominican Republic	8,070,455	182,847		7,887,608
Ecuador	9,683,731	304,929		9,378,802
Egypt	57,599,945			57,599,945
Grenada	743,750			743,750
Guatemala	3,787,623			3,787,623
Guyana	37,205,028			37,205,028
Honduras	33,015,261			33,015,261
India	680,413,050	20,477,683		659,935,367
Indonesia	267,994,567	4,213,458		263,781,109
Jamaica	56,213,535			56,213,535
Malaysia	2,403,470	9,907		2,393,563
Malta	862,490	25,000		837,490
Mexico	76,212	2,771		73,441
Montserrat	623,457			623,457
Morocco	14,691,199			14,691,199
Nicaragua	18,357,040			18,357,040
Pakistan	577,267,310	18,543,018		558,724,292
Paraguay	539,896	19,996		519,900
Peru	22,529,872			22,529,872
Philippines	3,837,789			3,837,789
Salvador, El	1,170,010	45,010		1,125,000
St Lucia	452,649			452,649
St Vincent	982,000			982,000
Sri Lanka	160,556,871	3,925,399		156,631,472
Thailand	32,875,740	610,692		32,265,048
Trinidad	2,976,065		114,237	3,090,302
Tunisia	113,888,803	3,090,391		110,798,412
	2,203,227,731	*53,032,312*	*114,237*	*2,150,309,656*
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	42,333,105	1,867,637		40,465,468
(g) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	9,243,531			9,243,531
	2,446,928,781	60,294,417	415,441	2,387,049,805
Less: payments made under budgetary authority	78,039,102			78,039,102
	2,368,889,679	60,294,417	415,441	2,309,010,703

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The closing balance of loans to national governments includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13.

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
(a) 1 to 5 year term, 9.375% interest per annum, with final repayment in July 1986				
Peru	1,036,324			1,036,324
(b) 6 to 10 year term, 7.4% to 11.125% interest per annum, with final repayments between March 1993 and February 2002:				
Chile	3,343,485	423,117		2,920,368
Ecuador	13,840,348	804,417	1,911,200	14,947,131
Ethiopia	8,822,444	1,461,480	41,651	7,402,615
Ghana	4,740,810	1,649,680	60,651	3,151,781
Rwanda		1,874	836,277	834,403
Turkey	35,198,127	11,639,003		23,559,124
	65,945,214	*15,979,571*	*2,849,779*	*52,815,422*
(c) 11 to 15 year term, 0% to 14.5% interest per annum, with final repayments between June 1996 and June 2011:				
Argentina	129,450,000			129,450,000
Korea	123,419,712	16,666,667		106,753,045
Thailand	35,971,887	269,803	380,082	36,082,166
Turkey	258	3		255
Zambia	8,681,277			8,681,277
	297,523,134	*16,936,473*	*380,082*	*280,966,743*
(d) 16 to 20 year term, 3.5% to 11.25% (set prime) interest per annum, with final repayments between June 1980 and May 2015:				
Brazil	13,458,162	270,556		13,187,606
Indonesia	5,703,280	78,044	4,339,388	9,964,624
Madagascar	18,887,425	176,015		18,711,410
Poland	67,704,881	722,762		66,982,119
Sudan	7,601,750	76,700		7,525,050
Tanzania	32,560,394	328,527		32,231,867
	145,915,892	*1,652,604*	*4,339,388*	*148,602,676*
(e) 21 to 25 year term, 3% to 7.225% (libor) interest per annum, with final repayments between March 2008 and April 2018:				
Algeria	7,663,817		4,682,682	12,346,499
Mexico	32,809,196	326,690		32,482,506
	40,473,013	*326,690*	*4,682,682*	*44,829,005*
(f) 26 to 30 year term, 0.5% (set prime) to 7.8% (libor) interest per annum, with final repayment in June 2014:				
Congo	3,352,255	33,824		3,318,431
(g) 31 to 55 year term, 0% to 11.75% interest per annum, with final repayments between December 2033 and February 2044:				
Cameroon	13,876,150		3,401,127	17,277,277
China	25,899,992		79,197,236	105,097,228
Egypt	16,601,248	158,861	23,500,789	39,943,176
India	18,661,533	262,100	20,245,204	38,644,637
Jamaica	33,200,551	1,813,299	45,953,629	77,340,881
Kenya	175,057	1,766		173,291
Morocco	91,322,878	1,133,244	81,866,276	172,055,910
Pakistan	5,574,301	56,357	407,089	5,925,033
	205,311,710	*3,425,627*	*254,571,350*	*456,457,433*
	759,557,542	38,354,789	266,823,281	988,026,034
Less: payments made under budgetary authority	171,840,825	157,815,002		329,655,827
	587,716,717	196,169,791	266,823,281	658,370,207

During the year, receipts and other credits included loan repayments of $35,181,613, a valuation adjustment of $3,173,176 in respect of loans totalling $477,006,212 US and $12,354,327 ECU (European Currency Unit), while payments and other charges included loans and guarantees of $266,823,281.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Since April 1, 1986, note encashments, and cash subscriptions/loans to international financial institutions are now made under budgetary authority. However, subscriptions/loans made by the issuance of non-interest bearing notes continue to be under non-budgetary authority.

Table 6.14 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations. The closing balance of loans/subscriptions to international financial institutions includes, where applicable, total loans/subscriptions made under both budgetary and non-budgetary authorities. The total budgetary payments to all international financial institutions are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the total amount reported in Table 6.1 as International organizations (net). In addition, Table 6.15 presents additional disclosure of information related to subscriptions to the capital of international development institutions, as well as future commitments and contingent liabilities related to international development assistance as disclosed in Note 9 to the audited financial statements of the Government of Canada in Section 2 of this volume.

TABLE 6.14

INTERNATIONAL ORGANIZATIONS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Canada's subscriptions to the capital of the—				
African Development Bank	76,326,850	160,107	5,846,431	82,013,174
Less: notes payable	196,080	5,846,431	5,849,471	193,040
	76,130,770	*6,006,538*	*11,695,902*	*81,820,134*
Asian Development Bank	159,361,491	509,907		158,851,584
Less: notes payable	11,311,129		3,770,377	7,540,752
	148,050,362	*509,907*	*3,770,377*	*151,310,832*
Caribbean Development Bank	12,373,408	112,812	965,161	13,225,757
Less: notes payable	477,320	482,581		959,901
	11,896,088	*595,393*	*965,161*	*12,265,856*
Inter-American Development Bank	143,553,873	1,538,903	8,469,977	150,484,947
Less: notes payable	14,235,054	8,469,977	4,565,963	18,139,068
	129,318,819	*10,008,880*	*13,035,940*	*132,345,879*
International Bank for Reconstruction and Development (World Bank)	312,715,754	817,929	18,255,955	330,153,780
International Development Association[11]	3,255,248,061		276,090,000	3,531,338,061
Less: notes payable	760,712,700	276,090,000	152,010,000	884,792,700
	2,494,535,361	*276,090,000*	*428,100,000*	*2,646,545,361*
International Finance Corporation	53,768,932	542,517		53,226,415
Multilateral Investment Guarantee Agency	7,503,816	75,712		7,428,104
Less: notes payable	3,751,908		37,856	3,714,052
	3,751,908	*75,712*	*37,856*	*3,714,052*
	3,230,167,994	*294,646,876*	*475,861,191*	*3,411,382,389*

TABLE 6.14

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
International financial institutions[1]	2,155,651,919	3,755,800	231,698,365	2,383,594,484
Less: notes payable	1,091,214,077	229,500,001	159,144,829	1,161,569,249
	1,064,437,842	*233,255,801*	*390,843,194*	*1,222,025,235*
Common Fund for Commodities	1,604,954		1,302,917	2,907,871
International Tin Council	4,292,614		204,835	4,497,449
International Monetary Fund—				
Enhanced Structural Adjustment Facility	48,294,303	15,322,458	25,801,600	58,773,445
International organizations and associations—				
Berne Union of the World Intellectual Property Organization	15,676			15,676
Customs Co-operation Council	6,309			6,309
Food and Agriculture Organization	854,605			854,605
General Agreement on Tariffs and Trade	14,508			14,508
Intergovernmental Maritime Consultative Organization	1,617			1,617
International Atomic Energy Agency	65,656		143,321	208,977
International Civil Aviation Organization	71,419		6,669	78,088
International Labour Organization	68,666			68,666
Paris Union of the World Intellectual Property Organization	58,927			58,927
United Nations Educational, Scientific and Cultural Organization	683,459			683,459
United Nations Industrial Development Organization	362,976		10,598	373,574
United Nations organizations	3,582,214			3,582,214
World Health Organization	163,357			163,357
	5,949,389		*160,588*	*6,109,977*
Total	4,354,747,096	543,225,135	894,174,325	4,705,696,286
Less: payments made under budgetary authority	1,571,093,952	313,353,193		1,884,447,145
	2,783,653,144	856,578,328	894,174,325	2,821,249,141
Summary—				
International organizations	6,236,645,364	22,836,145	568,795,829	6,782,605,048
Less: payments made under budgetary authority	1,571,093,952	313,353,193		1,884,447,145
	4,665,551,412	336,189,338	568,795,829	4,898,157,903
Less: notes payable	1,881,898,268	520,388,990	325,378,496	2,076,908,762
Total	2,783,653,144	856,578,328	894,174,325	2,821,249,141

[1] The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National governments including developing countries", international development assistance has also been provided to developing countries.

TABLE 6.15

INTERNATIONAL DEVELOPMENT ASSISTANCE— SUBSCRIPTIONS, CONTINGENT LIABILITIES AND COMMITMENTS

	Share subscriptions		Paid-in shares purchased						Parliamentary authority available for use in subsequent years	
				Cost						
	Paid-in	Callable	Number of shares	Foreign currencies	Canadian currency[1]	Estimated value of callable shares[2]	Other commit-ments	Contin-gent liabilities	Number of shares	Estimated value
				millions	$millions	$millions	$millions	$millions		$millions
African Development Bank	4,200	12,600	4,200		59[3]	176[4]			12,600	181[5]
	2,100	31,500	1,680	$20US	23	352	6	88	31,920	463[5]
Asian Development Bank	8,740	36,403	8,740	$105US	122	508			36,403	508[5]
	2,370	45,030	2,370	24SDR	37	699				
Caribbean Development Bank	1,585	5,355	1,585	$10US	11[6]	37			5,355	37[5]
	663	2,769	138	$1US	1	4	4	15	3,324	23[5]
Caribbean Special Development Fund							5			
Undisbursed loans to national governments including developing countries							425			
Inter-American Development Bank	9,982	115,220	9,982	$123US	145	1,609			63,692	890[5]
	2,400	93,556	600	$29US	33	327	25	980	95,356	1,332[5]
Inter-American Development Fund							10			
International Bank for Reconstruction and Development (World Bank)	[7]	[7]	[7]		330	4,683[8]	45[9]	1,457[9]		2,770[10]
International Development Association	[11]	[11]	[11]		3,531[12]		592			[10]
International Finance Corporation	45,976		45,976	$46US	53					[10]
International Monetary Fund—Loans							667[13]	1,385[13]		462[10]
Multilateral Investment Guarantee Agency	[14]	[14]	[14]	$6US	7	30[15]				4[10]
European Bank for Reconstruction and Development							138	321		

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1991 ($1US = $1.1577 Cdn; 1SDR = $1.5523 Cdn).

[2] Commitments to the institutions will require future "Maintenance of value" payments.
According to the Articles of Agreement of the World Bank, countries are obliged to maintain the value of certain portions of their paid-in capital subscriptions and contributions. The World Bank has not had a workable standard of value since 1978 when the formal link between the US dollar and gold was broken. The World Bank agreed not to seek payment of these obligations pending the establishment of a new standard of value for the Bank. Maintenance of value obligations do not exist for International Development Association contributions. In October 1986, the Executive Board agreed upon the "1974 SDR" as a successor standard of value. The 1974 SDR is a fixed US dollar equivalent of the value of the SDR prevailing in 1974 ($1.20635 US = 1 SDR). Maintenance of value payments resumed July 1, 1987. It is expected that other institutions will follow this lead.

[3] Canadian currency equivalent of 42,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[4] Canadian currency equivalent of 126,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[5] These amounts are reflected as non-lapsing non-budgetary authorities in the External Affairs ministerial section of Volume II, Part I (Section 9).

[6] This amount excludes a maintenance of value payment of $1,192,625.

[7] Canada's subscription is for 35,892 shares. Payments are accounted for as a proportion of each share.

[8] Total subscription valued at $4,329,800,000 US. Callable value translated at $1 US = $1.1577 Cdn, representing approximately 93.4% of the total subscription.

[9] Canada's subcription will rise by a further 10,752 shares, valued at $1.5 billion Cdn. Of this, $45 million Cdn will be paid-in.

[10] Subscription and payment authorities are annual budgetary voted items presented in the Finance ministerial section of Volume II, Part I (Section10).

[11] There are no outstanding subscriptions other than the notes payable in Table 6.14. Accounting is based on dollar values rather than number of shares.

[12] This figure represents the amount of notes issued. $884,792,700 has not yet been encashed by IDA.

[13] Canada has agreed to lend the Enhanced Structural Adjustment Facility SDR 300 million and to subsidize the interest rate on the loan through a grant of approximately SDR 165 million, of which SDR 32.45 million has been paid-in. In addition, lines of credit of SDR 892.5 million have been made available to the IMF.

[14] Canada's subscription is for 2,965 shares. Payments are accounted for as a proportion of each share.

[15] Total subscription valued at $32,081,000 US. Callable value translated at $1 US =$1.1577 Cdn, representing 80% of the total subscription.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No 1 and No 2, 1990-91).

During the year, payments and other charges included additional subscriptions in non-interest bearing, non-negotiable demand notes.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts.

During the year, there were no additional subscriptions made.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L46b, Appropriation Act No 3, 1990-91).

During the year, payments and other charges included additional subscriptions in cash and in non-interest bearing, non-negotiable demand notes.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No 1 and No 2, 1990-91).

During the year, payment and other charges included additional subscriptions in non-interest bearing, non-negotiable notes.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L5, Appropriation Acts No 1 and No 2, 1990-91).

During the year, payments and other charges included additional subscriptions in cash.

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L9, Appropriation Acts No 1 and No 2, 1990-91). The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, payments and other charges included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

During the year, there were no additional subscriptions made.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

During the year, there were no additional subscriptions made.

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L40, Appropriation Acts No 1 and No 2, 1990-91).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
African Development Bank	3,843,896	125,000		3,718,896
African Development Fund	696,065,846	885,000	123,333,333	818,514,179
Less: notes payable	430,626,666	123,333,333	59,740,301	494,219,698
	265,439,180	*124,218,333*	*183,073,634*	*324,294,481*
Andean Development Corporation	4,250,046	124,990		4,125,056
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	959,337,287		84,730,313	1,044,067,600
Less: notes payable	569,098,802	84,730,313	77,256,000	576,573,115
	390,238,485	*84,730,313*	*161,986,313*	*467,494,485*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	4,678,000	47,200		4,630,800
Caribbean Development Bank—Special	67,341,325	148,090	4,980,637	72,173,872
Less: notes payable	21,948,631	4,980,638	7,202,687	19,726,582
	45,392,694	*5,128,728*	*12,183,324*	*52,447,290*
Central American Bank for Economic Integration	2,103,779	76,500		2,027,279
Inter-American Development Bank—Fund for Special Operations	269,461,811	1,983,580	5,503,845	272,982,076
Less: notes payable	32,757,799	3,305,480	7,728,243	28,335,036
	236,704,012	*5,289,060*	*13,232,088*	*244,647,040*
International Bank for Reconstruction and Development	23,390,000	236,000		23,154,000
International Fund for Agriculture Development	76,724,179		13,150,237	89,874,416
Less: notes payable	36,782,179	13,150,237	7,217,598	42,714,818
	39,942,000	*13,150,237*	*20,367,835*	*47,159,598*
International Monetary Fund	12,828,750	129,440		12,699,310
	1,064,437,842	233,255,801	390,843,194	1,222,025,235

Common Fund for Commodities

This account was established by External Affairs Vote L47b, Appropriation Act No 3, 1980-81, to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund of Commodities.

Payments, guarantees and promissory notes shall not exceed $10,380,000 US.

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Monetary Fund—Enhanced Structural Adjustment Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

During the year, payments and other charges included a loan in cash.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 6.16 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 6.16

VETERANS' LAND ACT FUND

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Veterans' Land Act Fund—				
Advances	74,667,396	18,269,610	4,568,971	60,966,757
Less: allowance for conditional benefits	456,261		441,341	14,920
Total	74,211,135	18,269,610	5,010,312	60,951,837

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in Volume III of the Public Accounts.

Under the terms of Section 147 of the Bankruptcy Act, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown. The Government's purpose in sharing ownership in these corporations with other entities is not to further common operating objectives.

Table 6.17 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 6.17

JOINT AND MIXED ENTERPRISES

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Air Canada—Finance (Privatization and Regulatory Affairs)[1]				
Canarctic Shipping Company Limited—Transport				
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources	14,750,000			14,750,000
National Sea Products Ltd—Finance (Privatization and Regulatory Affairs)—				
Capital stock	59,540,000			59,540,000
Loans	105,459	105,459		
	59,645,459	*105,459*		*59,540,000*
North Portage Development Corporation—Western Economic Diversification				
NPM Nuclear Project Managers Canada Inc—Energy, Mines and Resources				
Société Inter-Port de Québec—Industry, Science and Technology	400			400
Telesat Canada—Communications	30,000,000			30,000,000
Total	162,199,859	105,459		162,094,400

[1] This account is now reported in Table 6.18.

Canarctic Shipping Company Limited

The Corporation was incorporated under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the Cooperative Energy Act, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The objective of the Government's participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account.

As of March 31, 1991, the Government's investment was made up of 578,040 class B shares with a value of $57,804,000.

The Government's holding of shares represents 25% ownership of the Corporation.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

National Sea Products Ltd

The Corporation was incorporated under the Nova Scotia Companies Act, to process and market fish, seafoods and fish by-products. The objective of the Government's participation is to restructure the Nova Scotia fishery.

Capital stock

Pursuant to the Atlantic Fisheries Restructuring Act, the Government has acquired shares in the Corporation. The Government's holding consists of 1,552,976 no par value common shares and 1,552,976 no par value non-voting equity shares. This represents 19.6% of the shares outstanding.

Loans

Loans were made to National Sea Products Ltd, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority was $240,000.

During the year, the loans were repaid in full.

North Portage Development Corporation

The Corporation was incorporated under the Manitoba Corporations Act, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3% of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the Canada Business Corporations Act, to manage nuclear projects and construction. The objective of the Government's participation is to transfer this activity from Atomic Energy of Canada Ltd to the private sector.

The Government has purchased 60 no par value common shares.

The Government's holding of shares represents 13.34% of the shares outstanding. The balance of the outstanding shares is owned by four private sector corporations.

Société Inter-Port de Québec

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Corporation was incorporated by the Telesat Canada Act, to establish multi-purpose satellite telecommunication systems.

The Government has purchased 3,000,000 no par value common shares of the Corporation at $10 per share, for $30,000,000. This investment represents 49.99% of the common shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 6.18 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Loans and accountable advances—				
External Affairs—				
Missions abroad	8,776,286	710,329,753	712,492,591	10,939,124
Personnel posted abroad	11,537,920	11,769,839	10,219,564	9,987,645
	20,314,206	*722,099,592*	*722,712,155*	*20,926,769*
Industry, Science and Technology—				
Personnel posted in Canada	1,563	1,563		
National Defence—				
Imprest accounts, standing advances and authorized loans	34,781,589	666,349,127	666,217,823	34,650,285
Supply and Services—				
Miscellaneous accountable advances	8,191,123	7,972,881	7,963,383	8,181,625
Miscellaneous accountable imprest and standing advances	6,451,398	784,260	1,904,390	7,571,528
	14,642,521	*8,757,141*	*9,867,773*	*15,753,153*
Total loans and accountable advances	69,739,879	1,397,207,423	1,398,797,751	71,330,207
Other miscellaneous—				
Agriculture—				
Construction of multi-purpose exhibition buildings	18,332,963	713,118		17,619,845
Atlantic Canada Opportunities Agency—				
Loans to assist industry in the Cape Breton area	3,740,816			3,740,816
Loans to enterprises in Newfoundland and Labrador	6,638,627	934,722		5,703,905
	10,379,443	*934,722*		*9,444,721*
Communications—				
Cultural property	8,456	2,727		5,729
Employment and Immigration—				
Transportation and assistance loan[1]	89,065,564	20,915,743	13,468,153	81,617,974
Energy, Mines and Resources—				
Hydro-Quebec Research Institute	9,955,310	818,302		9,137,008
Joint venture—Bi-Provincial Upgrader	35,892,245		142,063,477	177,955,722
	45,847,555	*818,302*	*142,063,477*	*187,092,730*
External Affairs—				
Development of export trade (loans administered by the Export Development Corporation)	73,910,594	29,034,485	8,862,596	53,738,705
Finance—				
Air Canada[2]	104,534,136	27,260,691		77,273,445
Canadian Commercial Bank	72,936,360	6,125,694		66,810,666
Ottawa Civil Service Recreational Association	179,859	18,595		161,264
Saint John Harbour Bridge Authority	13,955,083	156,611	17,895,944	31,694,416
Town of Oromocto Development Corporation	30,428	14,838		15,590
	191,635,866	*33,576,429*	*17,895,944*	*175,955,381*

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Fisheries and Oceans—				
Canadian producers of frozen groundfish	263,159	74,845		188,314
Groundfish processors	85,725			85,725
Haddock fishermen	1,353,044			1,353,044
	1,701,928	*74,845*		*1,627,083*
Indian Affairs and Northern Development—				
Council for Yukon Indians	9,346,438		1,242,958	10,589,396
Eskimo loan fund	2,529,097	201,722		2,327,375
Indian economic development fund	26,442,982	3,322,326	463,659	23,584,313
Indian housing assistance fund	1,409,373	266,976		1,142,397
Inuvialuit Regional Corporation	80,543,000		1,569,000	82,112,000
Native claimants	147,112,609	429,879	23,999,995	170,682,725
Yukon Energy Corporation	52,050,000	1,400,000		50,650,000
	319,433,499	*5,620,903*	*27,275,612*	*341,088,208*
Industry, Science and Technology—				
Canadair Limited	4,349	4,349		
Canadian defence industry	1,380,564	76,500		1,304,064
Company stock option				
Industrial and regional development program	1,104,167	125,000		979,167
Manufacturing, processing and service industries in Canada	111,090,359			111,090,359
	113,579,439	*205,849*		*113,373,590*
Labour—				
Provincial workers' compensation boards	7,588,000		400,000	7,988,000
National Defence—				
Canadian Forces housing projects	12,602,204	702,200		11,900,004
Public Works—				
Sydney Steel Corporation	5,218,162			5,218,162
Solicitor General—				
Parolees	15,146	16,560	19,608	18,194
Supply and Services—				
Canadian Commercial Bank	15,189,000			15,189,000
Defence production loan account	26,324,007			26,324,007
	41,513,007			*41,513,007*
Transport—				
Corporation of the City of Montreal	197,163	97,553		99,610
Hamilton Harbour Commissioners	525,000	50,000		475,000
Northern Transportation Company Limited	4,000,000			4,000,000
Port Alberni Harbour Commission	262,400	177,235		85,165
	4,984,563	*324,788*		*4,659,775*
Veterans Affairs—				
Commonwealth War Graves Commission	67,230	6,816		60,414
	935,883,619	*92,947,487*	*209,985,390*	*1,052,921,522*
Add: consolidation adjustment[3]	663,715,000	16,977,000		646,738,000
Total other miscellaneous	1,599,598,619	109,924,487	209,985,390	1,699,659,522
Total	1,669,338,498	1,507,131,910	1,608,783,141	1,770,989,729

[1] This account was formerly known as Assisted passage scheme.

[2] This account was previously reported in Table 6.17.

[3] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $7,082,151; advances for medical expenses, $1,839,396; security and other deposits under Foreign Service Directives, $796,772; and, school and club debentures, $269,326.

The loans to employees bear interest at rates from 10% to 14% per annum, and are repayable over 4 years, with final instalments between April 1, 1991 and June 30, 1994.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

During the year, the total amount authorized to be outstanding at any time was increased to $100,000,000 by National Defence Vote L11c Appropriation Act No 4, 1990-91.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

During the year, the total amount authorized to be outstanding at any time was increased to $22,000,000, by Supply and Services Vote L15b, Appropriation Act No 3, 1990-91.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.266% to 9.684% per annum, and are repayable over 20 to 30 years, with final instalments between December 31, 1992 and October 1, 2006.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

During the year, additional loans were authorized by Atlantic Canada Opportunities Agency Vote L10, Appropriation Acts No 1 and No 2, 1990-91.

The loans bear interest at rates from 13.25% to 13.75% per annum, and are repayable at various dates, with final instalments by December 12, 1992.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40% of the shares. In an agreement dated March 29, 1989, the Newfoundland Government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Corporation on behalf of the Government of Canada.

These loans bear interest at rates from 10.5% to 17% per annum and are repayable at various dates, with final instalments by April 1, 1999.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L20, Appropriation Acts No 1 and No 2, 1990-91. The total loan authority is $10,000 per year.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 8.995% per annum, repayable over 5 years, with the final instalment on March 23, 1993, $3,550; and,

(b) bearing interest at the rate of 10.455% per annum, repayable over 5 years, with the final instalment on September 30, 1993, $2,179.

Transportation and assistance loan

Section 119 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time was increased from $90,000,000 to $110,000,000 in 1990-91.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1991 and April 1, 1996, $4,233,139; and,

(b) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1991 and April 1, 1996, $77,384,835.

During the year, loans totalling $3,233,906 were written-off by Employment and Immigration Votes 16a and 17c, Appropriation Acts No 2 and No 4, 1990-91.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

Joint venture—Bi-Provincial Upgrader

The Government of Canada entered into a joint venture agreement with the Provinces of Alberta and Saskatchewan and Husky Oil Operations Ltd for the sole purpose of constructing and operating the Bi-Provincial Upgrader to be located near Lloydminster, Saskatchewan. The project facility will be used to upgrade heavy oil and crude bitumen.

The Governments' equity interest in the joint venture is equal to 30% of the Class A participating interest and 33.3% of the Class B participating interest.

During the year, additional investment payments were authorized by Energy, Mines and Resources Votes L15 and L15c, Appropriation Acts No 1, No 2 and No 4, 1990-91.

As of March 31, 1991, the Government's total investment is $181.1 million. Of this amount, $3.1 million has been charged to budgetary expenditure (Vote 5) in 1988-89.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The closing balance of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.18.

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
(a) 1 to 5 year term, 8.2% (libor) to 9.5% (libor) interest per annum, with final repayments between July 1986 and December 1996:				
Nigeria	82,939			82,939
Norway	23,891,215	5,088,969		18,802,246
Thailand			8,862,596	8,862,596
United States	14,053,606	14,053,606		
	38,027,760	*19,142,575*	*8,862,596*	*27,747,781*
(b) 11 to 15 year term, 8.5% interest per annum, with finals repayments between October 1983 and April 1995:				
Brazil	5,255,366	53,026		5,202,340
Zambia	150,111			150,111
	5,405,477	*53,026*		*5,352,451*
(c) 40 year term, 8% interest per annum, with final repayment in March 2036:				
Antigua	30,477,357	976,288		29,501,069
	73,910,594	20,171,889	8,862,596	62,601,301
Less: payments made under budgetary authority		8,862,596		8,862,596
	73,910,594	29,034,485	8,862,596	53,738,705

During the year, receipts and other credits included loan repayments of $19,679,586, and a valuation adjustment of $492,303 in respect of loans totalling $46,150,883 US, while payments and other charges included loans of $8,862,596.

Air Canada

The Corporation was established by the Air Canada Act, and continued under the Canada Business Corporations Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($6.8 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25% per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. During the year, the loans previously reported under Table 6.3 have been transferred to this account. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $750,000.

The remaining loan bears interest at the rate of 5% per annum, and is repayable in equal semi-annual instalments over 30 years, with the final instalment due February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-67 level. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write-off the balance.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L25, Appropriation Acts No 1 and No 2, 1990-91.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

The loans bear interest at rates from 5% to 19.5% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1991 and February 2, 2003.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $64,000,000.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 4 month to 15 years, with final instalments between April 1, 1991 and April 1, 2006.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $224,774 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to Section 6 of the Western Arctic (Inuvialuit) Claims Settlement Act to meet the monetary obligations of the Government under Section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The total loan authority is $30,000,000 per year as long as the total outstanding loans do not exceed $82,112,000.

The loan bears interest at the rate of 8% per annum, calculated semi-annually, not in advance, and any accrued interest or loans outstanding, exceeding $83,809,000 are repayable on December 31, 1991.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L20 and L20b, Appropriation Acts No 1, No 2 and No 3, 1990-91.

The terms and conditions of the loans are as follows:

(a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2000, whichever date is earlier.

Yukon Energy Corporation

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to Section 7(1) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) loans in the amount of $14,400,000 bear interest at the rate of 9% per annum, are repayable in equal principal annual instalments of $400,000 plus interest, with the final principal instalment on March 31, 1997 of $12,400,000 plus interest; and,

(b) loans in the amount of $36,250,000 bear interest at the rate of 7% per annum, are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

During the year, the loans were repaid in full.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 5 years, with final instalments between April 1, 1991 and December 31, 1995.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 15 of the Department of Industry, Science and Technology Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Industry, Science and Technology Vote L10, Appropriation Acts No 1 and No 2, 1990-91.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The remaining loan bears interest at the rate of 12.625% per annum, and is repayable between April 24, 1991 and January 24, 1999.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, an additional loan was authorized by Industry, Science and Technology Vote L15, Appropriation Acts No 1 and No 2, 1990-91.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates from 9.375% to 10.375% per annum, repayable in equal monthly instalments over 7 years, with the final instalment on December 15, 1998, $1,090,359. This loan is currently in default and parliamentary authority is required to write-off the balance; and,

(b) interest free loan unless it is in default, repayable at maturity on April 1, 2017, $110,000,000.

Provincial workers' compensation boards

This account is operated under the authority of Section 4(6) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $12,260 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. This amount is actualy expected to be recovered in full.

Defence production loan account

This account was established under Section 18 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 19 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(a) received from the sale or disposition of materials, substances or defence supplies;

(b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(d) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents:

— a repayment of $1.7 million owed to this account by CAE Aircraft, which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred; and,

— loans of $24.6 million which have been issued to Expro Chemical Products Inc for the specific purpose of meeting its working capital requirements.

The loans bear interest at rates from 9.865% to 10.59% per annum, and are repayable in quarterly instalments over 5 to 10 years, with the final instalment in October, 1998.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The remaining loan bears interest at the rate of 4.125% per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on January 15, 2004.

Northern Transportation Company Limited

A loan has been made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

The loan bears interest at the rate of 4% per annum, is repayable in annual instalments equal to 40% of the annual cash flow of the Company, and has an indefinite maturity date.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $24,342; and,

(b) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $60,823.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 7

1990-91
PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

	Page
Canada Pension Plan Account	7.4
Superannuation accounts	7.6
Government Annuities Account	7.11
Deposit and trust accounts	7.11
Provincial tax collection agreements account	7.18
Other specified purpose accounts	7.19
Supplementary statements—	
Canada Pension Plan Account and the Canada Pension Plan Investment Fund	7.32
Government Annuities Account	7.37
Royal Canadian Mounted Police (Dependants) Pension Fund	7.40

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Chart A presents the total specified purpose accounts by category for the current fiscal year, while Chart B compares the total specified purpose accounts for the last five fiscal years. Table 7.1 presents the transactions and year-end balances of specified purpose accounts by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

CHART A
SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

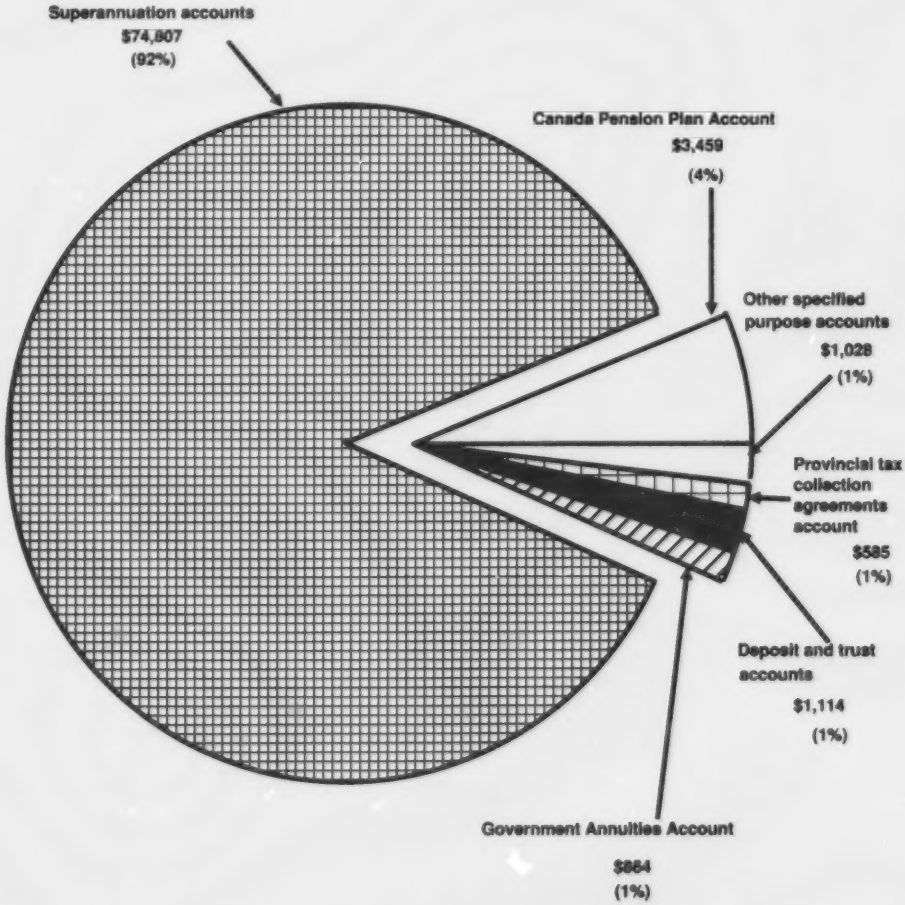


CHART B
SPECIFIED PURPOSE ACCOUNTS

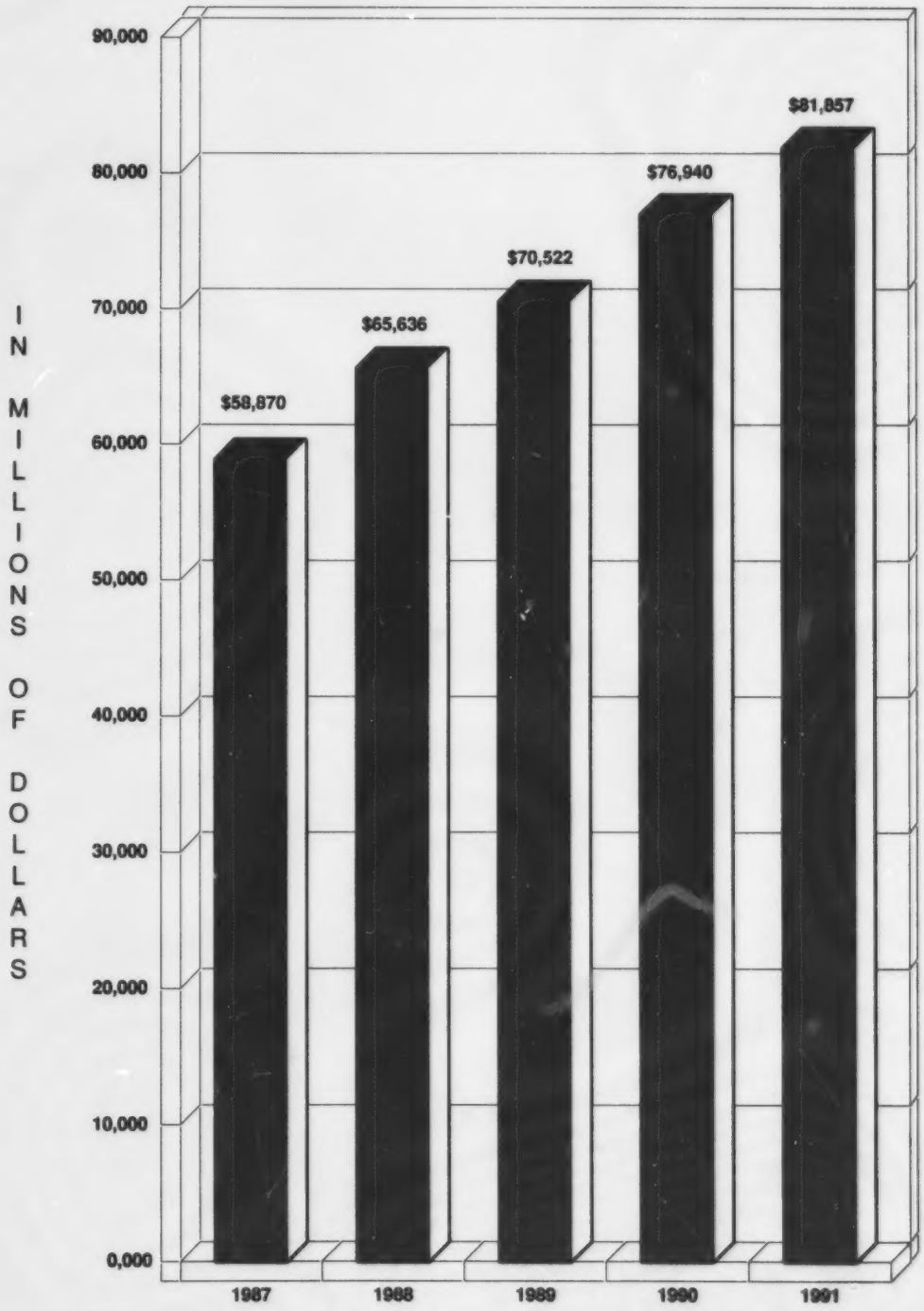


TABLE 7.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Canada Pension Plan Account, Table 7.2	39,445,368,757	15,287,319,963	13,612,438,861	41,120,249,859
Less: securities held by the Canada Pension Plan Investment Fund, Table 7.2	36,483,062,000	864,501,000	2,043,103,000	37,661,664,000
	2,962,306,757	*16,151,820,963*	*15,655,541,861*	*3,458,585,859*
Superannuation accounts, Table 7.4	69,597,240,839	9,296,996,802	4,087,108,245	74,807,129,396
Government Annuities Account	906,676,479	59,907,655	102,178,444	864,405,690
Deposit and trust accounts, Table 7.10	1,155,344,981	2,948,702,680	2,989,821,888	1,114,225,773
Provincial tax collection agreements account, Table 7.13	1,398,287,675	33,678,740,328	34,491,918,332	585,109,671
Other specified purpose accounts, Table 7.14	919,778,802	721,614,453	613,786,521	1,027,606,734
Total	76,939,635,533	62,857,782,881	57,940,355,291	81,857,063,123

Note: the balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are reported in Section 5 of this volume (Table 5.6) since the transactions in these accounts are treated as budgetary.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance program which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and expenses incurred in the administration of the plan are financed from contributions made by employees, employers and self-employed persons, and from interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 7.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the federal, provincial and territorial governments held by the Canada Pension Plan Investment Fund.

TABLE 7.2

CANADA PENSION PLAN ACCOUNT

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Canada Pension Plan Account, Table 7.3	39,445,368,757	15,287,319,963	13,612,438,861	41,120,249,859
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,072,653,000	5,447,000	425,010,000	3,492,216,000
Newfoundland	757,572,000	16,829,000	40,432,000	781,175,000
Nova Scotia	1,416,173,000	34,041,000	46,648,000	1,428,780,000
Prince Edward Island	162,037,000	3,474,000	9,603,000	168,166,000
New Brunswick	1,043,812,000	25,815,000	40,360,000	1,058,357,000
Quebec	131,419,000	5,132,000	9,789,000	136,076,000
Ontario	16,719,141,000	476,038,000	799,613,000	17,042,716,000
Manitoba	1,979,198,000	51,471,000	103,395,000	2,031,122,000
Saskatchewan	1,638,627,000	42,868,000	90,318,000	1,686,077,000
Alberta	4,444,658,000	78,282,000	168,395,000	4,534,771,000
British Columbia	5,114,046,000	125,104,000	309,540,000	5,298,482,000
Northwest Territories				
Yukon Territory	3,726,000			3,726,000
	36,483,062,000	*864,501,000*	*2,043,103,000*	*37,661,664,000*
Total	2,962,306,757	16,151,820,963	15,655,541,861	3,458,585,859

Receipts and other credits include:

(a) contributions of: (i) 2.2% of earnings by employees earning over $2,800 for the 1990 calendar year and 2.3% of earnings over $3,000 for the 1991 calendar year, subject to maximum payments of $574.20 for the 1990 calendar year and $632.50 for the 1991 calendar year, with matching contributions by employers and (ii) 4.4% of earnings of self-employed persons over $2,800 for the 1990 calendar year and 4.6% of earnings over $3,000 for the 1991 calendar year, subject to maximum payments of $1,148.40 for the 1990 calendar year and $1,265.00 for the 1991 calendar year;

(b) interest received from the securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance; and,

(c) funds received from the federal and provincial governments for securities which have been redeemed.

Payments and other charges include:

(a) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as a lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(b) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan; and,

(e) funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess funds in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as the members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by the federal, provincial and territorial governments as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 7.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1990-91	1989-90
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	7,969	7,278
Interest on investments	4,007	3,826
Interest on average daily operating balance	403	356
Canada Pension Plan Investment Fund transactions	2,908	3,067
	15,287	14,527
PAYMENTS AND OTHER CHARGES—		
Benefits	10,541	9,473
Expenses	163	145
Canada Pension Plan Investment Fund transactions	2,908	3,067
	13,612	12,685
Excess of receipts and other credits over payments and other charges	1,675	1,842
Funds applied—		
Purchase of bonds—		
Provincial and territorial	1,618	2,172
Federal	425	71
Increase in deposits with Receiver General	497	422
	2,540	*2,665*
Less: funds provided—		
Redemption of bonds—		
Provincial and territorial	859	819
Federal	6	4
	865	*823*
Net increase	1,675	1,842
Balance at beginning of year	39,445	37,603
Balance at end of year	41,120	39,445

Superannuation Accounts

The superannuation accounts liability represents the Government's pension obligations for the three major Public Service plans and is reflected in the related specified purpose accounts as well as a supplementary allowance account. This account is used to record any shortfall between the pension liabilities and the superannuation accounts balances as determined on an actuarial basis for accounting purposes.

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under the authority of the Supplementary Retirement Benefits Act. The Government's liabilities in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Basic pensions are generally based on the best six consecutive years' average earnings and are accrued at 2% of these average earnings per year of service, to a maximum of 70% of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Employee contributions for these benefits are 6 1/2% of pay, less contributions to the Canada or Quebec Pension Plan, plus 1% of pay towards indexing. For basic benefits, the employer matches equally the prior year's employee contributions for members of the Public Service, and contributes 1.8 and 2 times current year's contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively. Indexation contributions are matched equally. As well, indexing payments in excess of pensioner's credits in the indexing account are charged directly to expenditure.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. Pension obligations for Crown corporations covered by the Public Service Superannuation Act are limited to matching their employees' contribution; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The basic accounts earn interest at rates that are based on Government of Canada long-term bond rates. The indexation accounts earn interest at rates based on the five-year Goverment of Canada bond rates. The interest rate earned by the basic accounts was about 11% in both 1991 and 1990. The rate for the indexation accounts in 1991 was 10.8% (9.8% for 1990).

As required under the Public Pensions Reporting Act, actuarial valuations are performed triennially on five pension plans including the related benefits payable under the Supplementary Retirement Benefits Act and the related assets of the Supplementary Retirement Benefits Account using the projected benefit method pro-rated on pensionable service under their respective Acts.

The most recent review date for the actuarial valuation for each pension plan was prepared as follows:

Public Service Pension Plan—December 31, 1989;

Canadian Forces Pension Plan—December 31, 1987;

Royal Canadian Mounted Police Pension Plan—December 31, 1989.

As at March 31, 1991, the actuarial reports for the Public Service Pension Plan and the Royal Canadian Mounted Police Pension Plan were not tabled before Parliament.

In accordance with the legislation governing the basic portion of the three plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In the current year, there were no actuarial deficiencies relating to each of the basic accounts.

The indexing element of the Government's pension plans is valued in its account on a pay as-you-go basis. A supplementary allowance is used to record any shorfall, as determined on an actuarial basis for accounting purposes.

Table 7.4 presents a summary of the balances and transactions for the superannuation accounts. Receipts and other credits for the superannuation accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments for basic pension accounts and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, and transfers to other plans. Adjustments to the supplementary allowance account result from actuarial valuations performed for accounting purposes.

Table 7.5 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure.

TABLE 7.4

SUPERANNUATION ACCOUNTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Public Service Superannuation Account, Table 7.6	33,919,556,864	5,001,305,543	1,354,591,078	37,566,271,329
Canadian Forces Superannuation Account, Table 7.7	21,656,256,999	2,822,566,736	618,833,230	23,859,990,505
Royal Canadian Mounted Police Superannuation Account, Table 7.8	3,556,253,747	532,720,250	70,586,075	4,018,387,922
Supplementary Retirement Benefits Account, Table 7.9	5,165,173,229	940,404,273	143,097,862	5,962,479,640
	64,297,240,839	9,296,996,802	2,187,108,245	71,407,129,396
Allowance for the actuarial liability for employee pensions	5,300,000,000		1,900,000,000	3,400,000,000
Total	69,597,240,839	9,296,996,802	4,087,108,245	74,807,129,396

TABLE 7.5

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1990-91				
	Government contributions	Statutory payments under Supplementary Retirement Benefits Act	Interest	Total	1989-90
Public Service Superannuation Account	478	602	3,745	4,825	4,380
Canadian Forces Superannuation Account	288	413	2,370	3,071	2,807
Royal Canadian Mounted Police Superannuation Account	93	32	393	518	448
Supplementary Retirement Benefits Account	139		610	749	600
	998	1,047	7,118	9,163	8,235
Decrease in the allowance for actuarial liability for employee pensions				1,900	
Total				7,263	8,235

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1989-90 or 1990-91 as a result of actuarial reviews.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1989-90 or 1990-91 as a result of actuarial reviews.

TABLE 7.6

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	33,919,556,864	30,609,954,534
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	482,853,070	456,316,630
Retired employees	28,332,337	26,229,196
Public Service corporation employees	127,140,167	127,128,548
Matching contributions—		
Government[1]	478,501,926	426,390,027
Public Service corporations	124,565,026	125,942,835
Transfers from other pension funds	15,231,662	15,229,610
Interest	3,744,681,355	3,392,533,162
	5,001,305,543	4,569,770,008
	38,920,862,407	35,179,724,542
PAYMENTS AND OTHER CHARGES—		
Annuities	1,233,910,558	1,127,963,829
Cash termination allowances	386,639	200,560
Minimum benefits	13,196,036	14,005,207
Returns of contributions—		
Government employees	52,584,358	57,403,705
Public Service corporation employees	32,593,486	30,967,231
Transfers to other pension funds	21,920,001	29,627,146
	1,354,591,078	1,260,167,678
Closing balance	37,566,271,329	33,919,556,864

[1] The matching contribution of the Government as employer, for the preceding fiscal year, is credited to the Superannuation Account in the first quarter of the current fiscal year, as per Section 44 (1) (c) of the Public Service Superannuation Act.

TABLE 7.7

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	21,656,256,999	19,646,044,234
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	161,015,164	151,574,096
Contributions by the Government[1]	287,851,472	270,116,686
Interest	2,369,641,589	2,160,628,456
Other	4,058,511	3,645,715
	2,822,566,736	2,585,964,953
	24,478,823,735	22,232,009,187
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	586,339,471	543,360,167
Cash termination allowances and returns of contributions	30,812,006	31,297,707
Transfers to Public Service Superannuation Account (Treasury Board)	1,698,888	1,100,409
Other	−17,135	−6,095
	618,833,230	575,752,188
Closing balance	23,859,990,505	21,656,256,999

[1] The Government contribution as employer represents the last quarter of the preceding fiscal year plus the first three quarters of this fiscal year, as per Section 55 (1) (c) of the Canadian Forces Superannuation Act.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1989-90 or 1990-91 as a result of actuarial reviews.

TABLE 7.8

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	3,556,253,747	3,154,464,827
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	46,609,359	43,460,683
Tranfers from other pensions funds	411,959	508,274
Contributions by the Government (statutory)[1]	92,659,045	70,622,347
Interest	393,039,887	348,681,902
	532,720,250	463,273,206
	4,088,973,997	3,617,738,033
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	68,252,318	58,890,934
Return of contributions payments	1,929,701	
Cash termination allowance payments, returns of contributions and gratuities	27,830	2,112,430
Refunds of contributions	20,213	
Transfers to other pension funds	91,765	208,446
Interest on returns of contributions	264,248	272,476
	70,586,075	61,484,286
Closing balance	4,018,387,922	3,556,253,747

[1] The Government contribution as employer represents the last quarter of the preceding fiscal year plus the first three quarters of this fiscal year, as per Section 29 (1) (c) of the Royal Canadian Mounted Police Superannuation Act.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation.

Increased superannuation benefits paid during the year due to indexation amounted to $1,165 million ($1,060 million in 1989-90), of which $1,047 million ($966 million in 1989-90) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $602 million ($561 million in 1989-90) for the Public Service Superannuation Account of which it is estimated that $46 million ($45 million in 1989-90) pertains to former employees of Public Service corporations, $413 million ($376 million in 1989-90) for the Canadian Forces Superannuation Account, and $32 million ($29 million in 1989-90) for the Royal Canadian Mounted Police Superannuation Account. An amount of $118 million ($94 million in 1989-90) was charged to the Supplementary Retirement Benefits Account.

TABLE 7.9

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90
Opening balance	3,825,090	3,336,640	1,031,386	900,546	284,511	244,837	8,152	7,230	16,034	12,967	5,165,173	4,502,220
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	25,858	25,444									25,858	25,444
Government	96,425	89,860	32,316	30,172	8,978	8,268	277	263	940	844	138,936	129,407
Matching contributions—												
Public Service corporations	26,052	26,850									26,052	26,850
Government	96,303	89,799	32,153	30,053	8,979	8,265	272	260	941	844	138,648	129,221
Interest	437,570	346,050	136,992	94,456	32,833	25,794	817	840	1,906	1,398	610,418	471,138
Transfers from other pension funds	356	315	60	17	77	84					493	416
	682,864	580,918	201,521	154,698	50,867	42,411	1,366	1,363	3,787	3,086	940,405	782,476
	4,507,954	3,917,558	1,232,907	1,055,244	335,378	287,248	9,518	8,593	19,821	16,053	6,105,578	5,284,696
PAYMENTS AND OTHER CHARGES—												
Annuities	93,540	72,959	20,478	18,072	3,295	2,251	478	426	28	19	117,819	93,727
Cash termination allowances	44	15									44	15
Minimum benefits	830	783									830	783
Returns of contributions—												
Public Service corporations	6,274	5,905									6,274	5,905
Government	9,857	10,757	5,036	5,661	414	453	11	15			15,318	16,886
Transfers to other pension funds	2,566	2,049	232	125	15	33					2,813	2,207
	113,111	92,468	25,746	23,858	3,724	2,737	489	441	28	19	143,098	119,523
Closing balance	4,394,843	3,825,090	1,207,161	1,031,386	331,654	284,511	9,029	8,152	19,793	16,034	5,962,480	5,165,173

Allowance for the Actuarial Liability for Employee Pensions

This account records the allowance for the actuarial present value of unfunded supplementary benefits in respect of benefits earned or in pay, as well as for the unfunded pension liability of the federally appointed judges pension plan and the Members of Parliament retiring allowances as at March 31, 1991.

As a result of the annual actuarial valuation for accounting purposes, adjustments were required to the allowance to reflect:

—an overstatement of $1,400 million as described in Note 7 *i.* in Section 2 of this volume,

—a reduction of $1,367 million which recognizes a permanent reduction from last year in the long-term pension liabilities due to the implementation of wage restraint throughout the Public Service, and

—a reduction of $533 million for the amortization of estimation adjustments due to changes in experience and in actuarial assumptions leaving $6,100 million to be amortized in future years.

The amortization period is based on the expected average remaining service life (EARSL) of the related employee group and are as follows:

Pension plan	EARSL (Years)
Public Service	13
Canadian Forces	13
Royal Canadian Mounted Police	14
Judges	12
Members of Parliament	8

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

During the year, debts totalling $1,162 were written-off pursuant to Employment and Immigration Vote 6c, Appropriation Act No 4, 1990-91.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 7.10 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Deposit accounts—				
Agriculture—				
Canadian Dairy Commission account	21,540,512	637,759,002	636,120,101	23,179,413
Guarantee deposits—Canada Agricultural Products Standards Act	151	3,200	3,223	128
	21,540,663	*637,762,202*	*636,123,324*	*23,179,541*
Communications—				
Canadian Film Development Corporation—				
Special account[1]	21,793,780		21,793,780	
Canadian Museum of Civilization—				
Deposit account[1] [2]	1,009,029	682,699	199,253	1,492,475
Canadian Museum of Nature—				
Deposit account[1] [2]	724,177	1,700,173	1,701,455	722,895
National Gallery of Canada—				
Deposit account[1] [2]	2,292,435	848,690	234,535	2,906,590
Less: securities held in trust[1] [2]	1,000			1,000
	2,291,435	*848,690*	*234,535*	*2,905,590*
National Museum of Science and Technology—				
Deposit account[1] [2]	406,097	61,003	116,544	350,556
Less: securities held in trust[1] [2]	1,000			1,000
	405,097	*61,003*	*116,544*	*349,556*
	26,223,518	*3,292,565*	*24,045,567*	*5,470,516*
Employment and Immigration—				
General security deposits	53,600		3,600	50,000
Immigration guarantee fund	7,521,803	3,924,173	2,896,681	8,549,295
Less: securities held in trust	50,000			50,000
	7,471,803	*3,924,173*	*2,896,681*	*8,499,295*
	7,525,403	*3,924,173*	*2,900,281*	*8,549,295*

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Energy, Mines and Resources—				
Guarantee deposits—Oil and gas	24,996,669	4,438,261	11,595,795	17,839,135
Less: securities held in trust	17,067,862	11,595,795	4,418,277	9,890,344
	7,928,807	*16,034,056*	*16,014,072*	*7,948,791*
External Affairs—				
Fairs and missions	109,090	180,899		289,989
Finance—				
Canada Development Investment Corporation—				
Canadair Limited	5,500,000			5,500,000
The de Havilland Aircraft of Canada, Limited	330,238		330,238	
Crown corporations' surplus moneys—				
St Lawrence Seaway Authority, The	13,000,000			13,000,000
	18,830,238		*330,238*	*18,500,000*
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	1,374,540		4,000	1,370,540
Guarantee deposits	20,366,681	2,418,329	18,265,516	4,519,494
Less: securities held in trust	19,772,816	17,999,967	2,285,905	4,058,754
	593,865	*20,418,296*	*20,551,421*	*460,740*
Guarantee deposits—				
Reserve resources	695,957	36,160	186,181	545,936
Less: securities held in trust				
	695,957	*36,160*	*186,181*	*545,936*
Guarantee deposits—				
Rotating herds	4,371		4,371	
Indian contributions to the subsidy housing program	19,959			19,959
	2,688,692	*20,454,456*	*20,745,973*	*2,397,175*
Industry, Science and Technology—				
Canada Post Corporation account	7,047,630	1,924,992,788	1,977,462,593	–45,422,175
Justice—				
Supreme Court of Canada—				
Security for costs	174,789	43,949	18,791	199,947
National Revenue—				
Customs and Excise—				
Guarantee deposits	5,817,404	1,037,345	855,592	5,999,157
Less: securities held in trust	5,443,300	753,500	647,000	5,336,800
	374,104	*1,790,845*	*1,502,592*	*662,357*
Temporary deposits received from importers	1,362,029		458,099	903,930
Less: deposits in special bank accounts	1,362,029	458,099		903,930
		458,099	*458,099*	
	374,104	*2,248,944*	*1,960,691*	*662,357*
Privy Council—				
Chief Electoral Officer—Candidates' election deposits		6,400	6,400	
Public Works—				
Harbourfront capital account[1]	3,998,029	221,611	4,202,651	16,989
Supply and Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	8,597,771	3,025,800	2,090,006	9,533,565
Less: securities held in trust	8,597,771	1,979,006	2,914,800	9,533,565
		5,004,806	*5,004,806*	
Cash	21,511,638	16,598,078	18,568,806	19,540,910
Certified cheques	3,056,695	1,043,246	888,623	3,211,318
Less: securities held in trust	3,056,695	579,293	733,916	3,211,318
		1,622,539	*1,622,539*	
Royal Canadian Mint account	–543,887	27,034,178	26,490,291	
	20,967,751	*50,259,601*	*51,686,442*	*19,540,910*
Total	117,408,714	2,659,421,644	2,735,497,023	41,333,335
Less: consolidation adjustment[1]	30,221,547	24,734,042		5,487,505
Total deposit accounts	87,187,167	2,684,155,686	2,735,497,023	35,845,830

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	756,526	80,782	136,748	700,560
Less: securities held in trust	100,000			100,000
	656,526	*80,782*	*136,748*	*600,560*
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 7.11	751,732,598	64,346,775	59,575 854	756,503,519
Revenue accounts, Table 7.12	103,628,266	105,434,812	105,959,139	103,103,939
	855,360,864	*169,781,587*	*165,534,993*	*859,607,458*
Indian estate accounts	18,676,851	9,823,970	9,093,585	19,407,236
Less: securities held in trust	1,813			1,813
	18,675,038	*9,823,970*	*9,093,585*	*19,405,423*
Indian savings accounts	154,449,846	36,102,495	28,451,352	162,100,989
	1,028,485,748	*215,708,052*	*203,079,930*	*1,041,113,870*
National Defence—				
Estates—Armed services	219,479	2,911,757	2,348,690	782,546
Solicitor General—				
Canadian Security Intelligence Service—				
Meritorious graduate awards	15,125	1,750		16,875
Scholastic awards	17,863	2,045	900	19,008
Correctional Service—				
Inmates' trust fund	5,373,616	21,994,563	21,987,052	5,381,127
Royal Canadian Mounted Police—				
Benefit fund	2,321,779	335,487	163,598	2,493,668
	7,728,383	*22,333,845*	*22,151,550*	*7,910,678*
Transport—				
Canadian National (West Indies) Steamships Ltd[1]	95,000			95,000
Veterans Affairs—				
Administered trust accounts	18,306,847	19,259,352	11,277,613	26,288,586
Estates fund	482,468	1,286,303	1,079,865	688,906
Veterans administration and welfare trust fund	1,317,197	744,371	1,012,841	1,048,727
Less: securities held in trust	316,352	262,422		53,930
	1,000,845	*1,006,793*	*1,012,841*	*994,797*
Veterans care trust accounts	11,277,613	1,960,015	13,237,628	
Less: securities held in trust	95	95		
	11,277,518	*1,960,110*	*13,237,628*	
	31,067,678	*23,512,558*	*26,607,947*	*27,972,289*
Total	1,068,252,814	264,546,994	254,324,865	1,078,474,943
Less: consolidation adjustment[1]	95,000			95,000
Total trust accounts	1,068,157,814	264,546,994	254,324,865	1,078,379,943
Total deposit and trust accounts	1,155,344,981	2,948,702,680	2,989,821,888	1,114,225,773

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

[2] In 1989-90, this account was reported under National Museums of Canada under Table 5.6 (Section 5 of this volume).

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established by Section 15 of the Canadian Dairy Commission Act, to record the Government's liability to the Commission.

Guarantee deposits—Canada Agricultural Products Standards Act

This account was established to record bonds deposited as guarantees required by the Canada Agricultural Products Standards Act and the Licensing and Arbitration Regulations.

Special account—Canadian Film Development Corporation

This account was established pursuant to Section 21 of the Financial Administration Act, to record a special deposit received by Telefilm Canada.

During the year, interest was credited to the account and charged to interest on public debt.

The account was closed in 1990-91.

Deposit account—Canadian Museum of Civilization

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the Canadian Museum of Civilization by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 9(1)(l) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, interest was credited to the account and charged to interest on public debt.

Deposit account—Canadian Museum of Nature

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the Canadian Museum of Nature by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 12(s) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, interest was credited to the account and charged to interest on public debt.

Deposit account—National Gallery of Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the National Gallery of Canada by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 6(1)(l) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $1,000 consisting of a Government of Canada marketable bond bequeathed by the late Hugh de T Glazebrook.

During the year, interest was credited to the account and charged to interest on public debt.

Deposit account—National Museum of Science and Technology

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the National Museum of Science and Technology by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 15(1)(m) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $1,000 consisting of a Government of Canada marketable bond given by the late J. Dalzell McKee.

During the year, interest was credited to the account and charged to interest on public debt.

General security deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to receive general security deposits from transportation companies in accordance with section 92(1) of the Immigration Act.

Immigration guarantee fund

This account was established by Sections 18, 23, 92 and 103 of the Immigration Act, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas

This account was established pursuant to Section 21 of the Financial Administration Act, to record securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with Section 74 of the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Fairs and missions

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to Section 129(1) of the Financial Administration Act. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

The de Havilland Aircraft of Canada, Limited—Canada Development Investment Corporation

This account was established pursuant to Section 129(1) of the Financial Administration Act. This special purpose money is to be used to satisfy demands for payment by The Boeing Company pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of The de Havilland Aircraft of Canada, Limited.

During the year, final payments were made and this account was closed.

Crown corporations' surplus moneys

These accounts were established pursuant to Section 129(1) of the Financial Administration Act, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and securities deposited as guarantees for oil, mineral and timber rights and licences, pursuant to Section 8 of the Arctic Waters Pollution Prevention Act, Section 13(3) of the Northern Inland Waters Act and various regulations under the Territorial Lands Act. Interest is not allowed on cash deposits.

Guarantee deposits—Reserve resources

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under Section 57 of the Indian Act.

During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account was established pursuant to Section 21 of the Financial Administration Act, to record guarantee deposits given by Indians who sign herd agreements under the rotating herd program.

Indian contributions to the subsidy housing program

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule III of the Financial Administration Act.

This account records the Government's liability to the Corporation. The debit balance as at March 31, 1991 is caused by the employee/employer deductions associated with the last pay of March 1991 of the Canada Post Corporation. These deductions are transferred out in early April and accordingly, funds to cover these deductions are received from Canada Post Corporation and credited to the account at this time.

During the year, interest was credited to the account and charged to interest on public debt.

Security for costs

This account was established pursuant to Section 21 of the Financial Administration Act, to record security to the value of $500 deposited by the Appellant with the Registrar of the Supreme Court of Canada in accordance with Section 60(1)(b) of the Supreme Court Act. As per Section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Customs and Excise

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the Customs Act and the Excise Tax Act.

Temporary deposits received from importers

This account was established pursuant to Section 21 of the Financial Administration Act, to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to record candidates' election deposits, received in respect of a general election or by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant of the Canada Elections Act.

During the year, $4,800 was transferred to non-tax revenue.

Harbourfront capital account

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

During the year, interest was credited to the account and charged to interest on public debt.

Contractors' security deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part II of Schedule III of the Financial Administration Act.

This account recorded the Government's liability to the Mint.

During the year, this account was closed.

Halifax 1917 explosion pension account

This account was established by Section 5(1) of the Halifax Relief Commission Pension Continuation Act, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, interest was credited to the account and charged to interest on public debt.

Indian band funds

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys belonging to Indian bands throughout Canada pursuant to Sections 61 to 69 of the Indian Act.

During the year, interest was credited to the account and charged to interest on public debt.

TABLE 7.11

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1990-91	1989-90
	$	$
Opening balance	751,732,598	743,791,232
RECEIPTS AND OTHER CREDITS—		
Oil royalties	21,472,158	24,851,407
Gas royalties	36,056,278	37,118,895
British Columbia agreement	269,822	289,018
Land and other claim settlements	2,134,295	3,028,400
Sundries	4,414,222	5,414,120
	64,346,775	70,701,840
	816,079,373	814,493,072
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	11,085,431	12,010,916
Transfer pursuant to Section 64 of the Indian Act	47,731,456	46,236,509
Sundries	758,967	4,513,049
	59,575,854	62,760,474
Closing balance	756,503,519	751,732,598

TABLE 7.12

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1990-91	1989-90
	$	$
Opening balance	103,628,266	101,656,724
RECEIPTS AND OTHER CREDITS—		
Government interest	87,108,132	78,240,649
Land and other claim settlements	2,769,579	8,994,401
Sundries	15,557,101	17,241,356
	105,434,812	104,476,406
	209,063,078	206,133,130
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	6,648,467	2,922,827
Transfer pursuant to Section 69 of the Indian Act	93,516,984	91,860,639
Sundries	5,793,688	7,721,398
	105,959,139	102,504,864
Closing balance	103,103,939	103,628,266

Indian estate accounts

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians pursuant to Sections 42 to 51 of the Indian Act.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian savings accounts

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record the savings accounts maintained for individual Indians pursuant to Section 52 of the Indian Act.

During the year, interest was credited to the accounts and charged to interest on public debt.

Estates—Armed services

This account was established pursuant to Section 21 of the Financial Administration Act, to record the service estates of deceased members of the Canadian Forces pursuant to Section 42 of the National Defence Act. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Meritorious graduate awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $11,000 to be used for the presentation of meritorious awards to graduating employees.

During the year, interest was credited to the account and charged to interest on public debt.

Scholastic awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $15,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

During the year, interest was credited to the account and charged to interest on public debt.

Inmates' trust fund

Pursuant to Section 32 of the Penitentiary Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

During the year, interest was credited to the account and charged to interest on public debt.

Benefit fund

This account was established by Section 23 of the Royal Canadian Mounted Police Act, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian National (West Indies) Steamships Ltd

This account was established pursuant to Section 129(1) of the Financial Administration Act, to record a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During 1985-86, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Administered trust accounts

Pursuant to Section 41 of the Pension Act and Section 15 of the War Veterans Allowance Act, these accounts are under the jurisdiction of the Canadian Pension Commission and the Department. Moneys held in these accounts include: *(a)* pensions placed under the administration of the Canadian Pension Commission; *(b)* war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department of Veterans Affairs; and, *(c)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

During the year, interest was credited to the accounts and charged to interest on public debt.

Estates fund

This account was established pursuant to Section 21 of the Financial Administration Act, to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with Sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Payments to Estates Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans administration and welfare trust fund

This account was established pursuant to Section 21 of the Financial Administration Act, to record the following moneys : *(a)* donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with Section 9 of the Guardianship of Veterans' Property Regulations; and, *(b)* donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependents in distressed circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans care trust accounts

Pursuant to Section 5 of the Department of Veterans Affairs Act, if the Minister of Veterans Affairs so directs, a client receiving adult residential care service or nursing home intermediate care service assigns or pays any or all of his income and resources, to be administered in the manner prescribed. Moneys held in these individual accounts may include: *(a)* war service gratuities held for mental, tubercular and other long-term treatment cases; *(b)* pensions paid by the Canadian Pension Commission; *(c)* war veterans and civilian war allowances; and, *(d)* income from other sources such as Old Age Security, Guaranteed Income Supplement and retirement pensions. The moneys are used to pay the charges for board and lodgings, and to provide clothing, comforts and other necessities.

During the year, interest was credited to the accounts and charged to interest on public debt.

The funds in this account were transferred to the Administered trust accounts in 1990-91.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Table 7.13 presents a summary of the balances and transactions in the provincial tax collection agreements account.

TABLE 7.13

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Corporation income taxes collected by National Revenue—				
Taxation	17,131,696,116	1,021,533,000	256,095,386	17,897,133,730
Less: payments to provinces and territories—				
Newfoundland	759,280,551	2,945,446	55,530,000	811,865,105
Prince Edward Island	136,800,339	45,536	12,726,000	149,480,803
Nova Scotia	1,255,376,733	16,763,294	104,713,000	1,343,326,439
New Brunswick	1,030,633,903	17,149,384	94,925,487	1,108,410,006
Manitoba	2,206,547,821	62,209,411	151,335,000	2,295,673,410
Saskatchewan	1,810,791,270	36,403,505	102,250,000	1,876,637,765
Alberta	2,521,673,009	684,829		2,520,988,180
British Columbia	6,684,751,141		607,537,370	7,292,288,511
Yukon Territory	29,775,241		6,745,761	36,521,002
Northwest Territories	111,751,404	1,106,470	11,317,871	121,962,805
Total payments	16,547,381,412	137,307,875	1,147,080,489	17,557,154,026
Collections of corporation income tax on hand	584,314,704	1,158,840,875	1,403,175,875	339,979,704
Personal income taxes collected by National Revenue—				
Taxation	184,430,489,463	31,840,195,200	5,816,020,885	210,454,663,778
Less: payments to provinces and territories—				
Newfoundland	3,687,587,091		454,675,739	4,142,262,830
Prince Edward Island	755,966,654	353,826	103,708,000	859,320,828
Nova Scotia	7,059,375,940		928,797,141	7,988,173,081
New Brunswick	5,250,564,935	6,284,331	684,147,972	5,928,428,576
Ontario	98,267,162,111	298,650,628	15,738,519,798	113,707,031,281
Manitoba	8,582,864,368	368,237,628	1,373,362,819	9,587,989,559
Saskatchewan	8,699,314,672	5,460,061	985,588,001	9,679,442,612
Alberta	21,307,670,604		2,778,875,200	24,086,545,804
British Columbia	29,423,742,753	25,842	4,140,146,162	33,563,863,073
Yukon Territory	186,657,925	255,225	26,519,000	212,921,700
Northwest Territories	395,609,439	436,712	58,381,740	453,554,467
Total payments	183,616,516,492	679,704,253	27,272,721,572	210,209,533,811
Collections of personal income tax on hand	813,972,971	32,519,899,453	33,088,742,457	245,129,967
Total	1,398,287,675	33,678,740,328	34,491,918,332	585,109,671

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 7.14 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Civil service insurance fund	11,468,638	404,834	748,961	11,124,511
National Defence—				
Regular forces death benefit account, Table 7.15	108,956,106	24,396,569	10,823,805	122,528,870
Treasury Board—				
Public Service death benefit account, Table 7.16	616,370,474	138,061,706	36,160,004	718,272,176
Veterans Affairs—				
Returned soldiers' insurance fund	663,595	9,492	125,533	547,554
Veterans insurance fund	20,309,673	635,939	1,498,643	19,446,969
	20,973,268	*645,431*	*1,624,176*	*19,994,523*
Total insurance and death benefit accounts	757,768,486	163,508,540	49,356,946	871,920,080
Pension accounts—				
Employment and Immigration—				
Annuities agents' pension account	18,191	7,384	12,706	12,869
Parliament—				
Members of Parliament retiring allowances account, Table 7.17	30,217,345	7,540,045	6,396,298	31,361,092
Solicitor General—				
Royal Canadian Mounted Police—				
Dependants' pension fund	19,075,100	2,069,237	902,002	20,242,335
Treasury Board—				
Locally-engaged contributory pension account	66,567	148,095	186,635	28,027
Retirement fund	5,303			5,303
	71,870	*148,095*	*186,635*	*33,330*
Total pension accounts	49,382,506	9,764,761	7,497,641	51,649,626
Other accounts—				
Agriculture—				
Agriculture development workshops		223,232	187,751	35,481
Canada/Provinces livestock drought agreements		2,445	2,445	
Canada/Saskatchewan agricultural community water infrastructure	15,153	631,837	636,452	10,538
Canada/Manitoba Agri-Food development projects	84,776	890,081	962,115	12,742
Cost-shared agreements—				
Research	568,925	1,644,789	1,153,419	1,060,295
	668,854	*3,392,384*	*2,942,182*	*1,119,056*
Communications—				
Canadian Film Development Corporation—				
Advance account[1]	5,937,879	22,945,694	21,041,905	7,841,668
Canadian Radio-television and Telecommunications Commission—				
Shared-cost projects	3,435		3,435	
	5,941,314	*22,945,694*	*21,045,340*	*7,841,668*

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Consumer and Corporate Affairs—				
Deposit account	194,213	1,013,157	1,207,370	
Income from Patent Cooperation Treaty	112,077	1,451,902	1,563,072	907
Income from securities in trust—Bankruptcy Act	79,351	234		79,585
Securities in trust—Bankruptcy Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Unclaimed dividends and undistributed assets—				
Bankruptcy Act	3,524,303	1,023,020	1,812,711	2,734,612
Canada Business Corporations Act	216,756	31,116	50,858	197,014
Winding-up Act	692,463		306	692,157
	4,819,163	*3,519,429*	*4,634,317*	*3,704,275*
Employment and Immigration—				
Canadian jobs strategy program	169,938	902	148,966	21,874
Summer employment—Experience development program	−1,562	425,000	423,438	
	168,376	*425,902*	*572,404*	*21,874*
Energy, Mines and Resources—				
Atomic Energy of Canada Limited regional seismic monitoring station		74,180	74,180	
Continental geoscience division—Ontario Hydro	53,594	86,684	90,353	49,925
Geological survey of Canada—Research agreements	308,000	108,318	404,627	11,691
International Energy Agency—Implementing agreement		91,800	34,698	57,102
Market development incentive payments—Alberta	27,342,374		1,915,006	25,427,368
Meanook Observatory		4,912	4,603	309
Nova Scotia offshore revenue account	75		75	
NYSERDA—Diesel technology Research and Development	78,990	254		79,244
Ocean Drilling Program—Australia		7,896	7,896	
Ontario Hydro—Multi-detector electro-optical imaging sensor		55,000		55,000
Shared-cost projects		30,000	14,092	15,908
	27,783,033	*459,044*	*2,545,530*	*25,696,547*
Environment—				
Forks sculpture contest account	114,923	7,500	88,405	34,018
Mackenzie King trust account	270,275	6,709	6,709	270,275
Miscellaneous projects deposits	3,114,559	6,883,271	6,936,067	3,061,763
Public participation funding program	56,131		56,131	
	3,555,888	*6,897,480*	*7,087,312*	*3,366,056*
External Affairs—				
Canada Foundation account	308,443	17,642	68,205	257,880
Less: securities held in trust	292,800	100,224	56,052	248,628
deposits in a special bank account	15,643	115,233	108,842	9,252
		233,099	*233,099*	
Cost recoverable technical assistance program	56,964	4,238		61,202
Economic summit account	10,223		10,223	
Paris air show		453,050		453,050
Canadian International Development Agency—				
Guarantee deposits	83,068		9,043	74,025
	150,255	*690,387*	*252,365*	*588,277*
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	155,451	21,228	538	176,141
War claims fund—World War II	4,125	43	17	4,151
	2,837,347	*21,271*	*555*	*2,858,063*
Fisheries and Oceans—				
Great Lakes Fishery Commission—Lamprey research and control	113,087		113,087	
Miscellaneous projects deposits	421,840	5,175,014	4,539,429	1,057,425
	534,927	*5,175,014*	*4,652,516*	*1,057,425*
Forestry—				
Miscellaneous projects deposits	116,381	543,308	418,574	241,115

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Indian Affairs and Northern Development—				
Fines—Indian Act	528,585	101,490	298,519	331,556
Indian agencies revenue trust bank accounts	80,452	3,549,019	3,686,712	–57,241
Less: deposits in special bank accounts	80,402	3,686,662	3,549,019	–57,241
	50	*7,235,681*	*7,235,731*	
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	188,066	1,460	7,366	182,160
Indian moneys suspense account	10,140,342	12,555,930	11,399,965	11,296,307
Indian special accounts	1,180,183	460,004	457,059	1,183,128
1924 Ontario lands agreement	6,784,001	747,908		7,531,909
	18,821,227	*21,102,473*	*19,398,640*	*20,525,060*
Industry, Science and Technology—				
Miscellaneous shared-cost agreements		25,000	25,000	
Tourism cost-sharing agreements	60,151	100,367		160,518
Canadian Space Agency—				
Federal/provincial agreements		75,000		75,000
Radarsat	5,481,310			5,481,310
National Research Council of Canada—				
Trust fund	1,656,851	3,059,928	1,918,580	2,798,199
Special fund	6,900,000	23,943,623	21,144,335	9,699,288
Natural Sciences and Engineering Research Council—				
Trust fund	337,847	658,568	727,180	269,235
Statistics Canada—				
Advance payments	3,411,176	25,253,420	25,650,008	3,014,588
	17,847,335	*53,115,906*	*49,465,103*	*21,498,138*
Justice—				
Child support—Shared-cost project		86,855	32,428	54,427
Federal Court of Canada—				
Federal Court special account	9,417,496	5,407,044	4,596,633	10,227,907
	9,417,496	*5,493,899*	*4,629,061*	*10,282,334*
Labour—				
Fair wages suspense account	25,920	105,580	130,948	552
Labour standards suspense account	306,286	254,591	116,990	443,887
	332,206	*360,171*	*247,938*	*444,439*
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	6,006,508	31,352,653	41,212,859	–3,853,698
Other activities	–1,289,612	39,522,951	38,432,180	–198,841
United States of America	3,506,097	24,640,838	28,327,074	–180,139
Federal Republic of Germany—				
German Army—Shilo, Manitoba	2,249,963	11,856,549	11,454,648	2,651,864
Other activities	–943,397	59,765,999	51,353,255	7,469,347
Netherlands	5,379,201	41,486,643	42,185,226	4,680,618
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	4,727,260	79,016,812	87,021,079	–3,277,007
Non-government agencies	1,671,537	617,245	685,321	1,603,461
	21,307,557	*288,259,690*	*300,671,642*	*8,895,605*
National Health and Welfare—				
Canadian Sports Pool Corporation—Other outstanding liabilities	152,510		102,510	50,000
Computerized space programming methodology[2]				
Fire safety evaluation system for hospitals[2]				
Miscellaneous federal/provincial projects	271,406	296,871	268,344	299,933
National physician data base[2]				
"Nobody's perfect"—Shared-cost project[2]				
Post-occupancy evaluation methodology[2]				
Review of liability and compensation issues in health care[2]				
Safety evaluation of chemicals	4,904			4,904
World Health Organization	191,291	38,000	92,287	137,004

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Medical Research Council—				
Dyskinesia and torticollis reseach	92,353	10,543		102,896
Farquharson scholarships	65		65	
	712,529	*345,414*	*463,206*	*594,737*
Privy Council—				
Economic Council of Canada—				
Shared-cost agreements—Nova-Scotia		45,000	20,003	24,997
Secretary of State—				
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	260,366	29,407	16,750	273,023
Trust fund	6,323	729		7,052
	266,689	*30,136*	*16,750*	*280,075*
Solicitor General—				
Royal Canadian Mounted Police—				
Seized assets		1,397,547	71,022	1,326,525
Supply and Services—				
Interest on bonds—Insurance companies		41,387,108	41,387,108	
Military purchases excess funds deposit	377,586,276		92,158,227	285,428,049
Less: securities held in trust	377,586,276	92,158,227		285,428,049
		92,158,227	*92,158,227*	
Petro-Canada Enterprises Inc—Shares	1,150,701		77,610	1,073,091
	1,150,701	*133,545,335*	*133,622,945*	*1,073,091*
Transport—				
Cartierville Airport account	1,466,225		1,462,766	3,459
Veterans Affairs—				
Army benevolent fund	668,186	575,668	807,974	435,880
Total	118,565,689	548,341,152	555,028,145	111,878,696
Less: consolidation adjustment[1]	5,937,879		1,903,789	7,841,668
Total other accounts	112,627,810	548,341,152	556,931,934	104,037,028
Total other specified accounts	919,778,802	721,614,453	613,786,521	1,027,606,734

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

[2] This account is included with Miscellaneous federal/provincial projects (National Health and Welfare).

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 62(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums of $12,812 and, an amount of $392,022 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1990. Payments and other charges consisted of death benefits, $663,726; cash surrender value, $56,627; annuities, $27,999; and premium refunds, $609.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); *(c)* single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 7.15

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	108,956,106	95,819,641
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	9,785,515	9,164,007
Government's contribution	1,803,967	1,465,596
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $500 without contribution	732,530	523,590
Interest	12,074,557	10,610,774
	24,396,569	21,763,967
	133,352,675	117,583,608
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	10,823,805	8,627,502
Closing balance	122,528,870	108,956,106

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, *(b)* benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 7.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	616,370,474	527,522,877
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public service corporations	59,284,904	56,227,705
Government—		
One-sixth of benefit payments—		
General	5,678,674	6,028,585
Single premium for $500	1,728,930	1,829,161
Public Service corporations	2,319,296	2,361,234
Interest	69,049,902	59,422,932
	138,061,706	125,869,617
	754,432,180	653,392,494
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	34,339,032	35,239,220
Life coverage of $500	1,744,300	1,702,213
Other death benefit payments	76,672	80,587
	36,160,004	37,022,020
Closing balance	718,272,176	616,370,474

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1990 of $9,492 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1990 of $524,395 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, Appropriation Act No 1, 1961, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

During the year, interest was credited to the account and charged to interest on public debt.

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: *(a)* contributions reserved from current indemnities, based on the full amount paid; *(b)* contributions reserved from additional salaries, based on the percentage of contributions elected, up to 10% of the full amount of salary; *(c)* contributions for previous sessions, where members elect to pay arrears, and interest on arrears; *(d)* interest and mortality insurance on any unpaid balance, based on Canada Life Tables; *(e)* contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; and, *(f)* interest credited quarterly.

Payments and other charges consist of: *(a)* payments of annual allowances; and, *(b)* withdrawal allowances and related interest.

TABLE 7.17

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1990-91	1989-90
	$	$
Opening balance	30,217,345	29,254,221
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,157,118	2,082,958
Arrears of principal, interest and mortality insurance	147,962	184,116
Government contributions—		
Current	2,175,581	2,082,958
Interest	3,059,384	2,960,449
	7,540,045	7,310,481
	37,757,390	36,564,702
PAYMENTS AND OTHER CHARGES—		
Annual allowances	6,368,934	6,208,309
Withdrawal allowances	26,480	132,755
Interest on withdrawals	884	6,293
	6,396,298	6,347,357
Closing balance	31,361,092	30,217,345

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5% contribution from the pay of members of the Force (other than commissioned officers) who are subject to the Pension Continuation Act. There are no longer any active members amongst the contributors.

During the year, interest was credited to the account and charged to interest on public debt.

Locally-engaged contributory pension account

This account, which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Agriculture development workshops

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from "Agence de coopération culturelle et technique" from Paris, France in accordance with an agreement dated June 15, 1990. These funds will be used to defray the training costs and living expenses of third world members during their stage at the Food Research and Development Centre in St-Hyacinthe, Quebec.

Canada/Provinces livestock drought agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments by the provinces of their share of the costs incurred under the livestock drought agreements. The account is charged with payments made to eligible livestock producers.

Canada/Saskatchewan agricultural community water infrastructure

This account was established pursuant to the 1984 Canada-Saskatchewan Subsidiary Agreement on Agricultural Community Water Infrastructure, to record deposits from the Province of Saskatchewan whenever a city or town is able to finance part of the water supply or water disposal facilities and separate construction is not possible. Money is paid out of the account as eligible billing costs are received.

Canada/Manitoba Agri-Food development projects

This account (formerly called Carman diversion project) was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from the Government of Manitoba for their share of the costs incurred under various projects. The projects involve the construction of works for the enhancement of soil and water resource management. Money is paid out of the account as eligible billing costs are received.

Cost-shared agreements—Research

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external parties for cost-shared research projects. Moneys are disbursed on behalf of the depositors as the specific projects are undertaken.

Advance account—Canadian Film Development Corporation

This account was established pursuant to Section 21 of the Financial Administration Act, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Shared-cost projects—Canadian Radio-television and Telecommunications Commission

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments from private industry in support of the study on sex-roles in Canadian television programming.

Deposit account—Consumer and Corporate Affairs

This account was established pursuant to Sections 20 and 21 of the Financial Administration Act, to record moneys held in trust to defray the cost of services provided on a regular basis. No interest is credited to the account.

Income from Patent Cooperation Treaty

This account was established pursuant to Section 21 of the Financial Administration Act, and Section 12(3) of the Patent Cooperation Treaty Regulations under the Patent Rules, to record the receipt and disposition of the various fees relating to applications for an international patent, in accordance with Rules 14, 15, 16 and 16bis of the Regulations under the Income from Patent Cooperation Treaty.

Income from securities in trust—Bankruptcy Act

This account was established by Sections 78, 84, 154 and 194 of the Bankruptcy Act, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy Act

This account was established by Section 67 of the Bankruptcy Act, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 154 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with Sections 227 and 228 of the Canada Business Corporations Act, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with Sections 138 and 139 of the Winding-up Act, pending distribution.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Atomic Energy of Canada Limited regional seismic monitoring station

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from Atomic Energy of Canada Limited, to accommodate the cost-sharing of expenses required to operate a network of regional seismic monitoring station in the provinces of Ontario and Alberta.

Continental geoscience division—Ontario Hydro

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate a cost sharing agreement between Energy, Mines and Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

Geological survey of Canada—Research agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the retention and disbursement of moneys received from private, industry, and other governments for joint project or cost-sharing research agreements.

International Energy Agency—Implementing agreement

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds for the cost-sharing of expenses between Canada, the United States, Japan, Sweden and Italy in respect to the International Energy Agency Implementing Agreement for a programme of research, development and demonstration on alcohol and alcohol blends as motor fuels.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to Section 39 of the Energy Administration Act. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for the Natural Gas Vehicle Conversion and Natural Gas Fuelling Station Programs.

Meanook Observatory

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the cost-sharing of the expenses required to operate the Meanook Observatory at Athabasca, Alberta. The Naval Ocean Systems Centre (USA) will be participating in the maintenance and utilization of this facility.

Nova Scotia offshore revenue account

This account was established by Section 219 of the Canada-Nova Scotia Petroleum Resource Accord Implementation Act, to record amounts collected under the various tax agreements outlined in Part IV of the Act. Monies subsequently remitted to the Province of Nova Scotia are charged to this account.

NYSERDA—Diesel technology Research and Development

This account was established pursuant to Section 21 of the Financial Administration Act, to administer an advance payment from the New York State Energy Research and Development Authority (NYSERDA) with respect to demonstrating methanol diesel technology in the operation of transit buses. The advance was a condition of an agreement between the Department of Energy, Mines and Resources and NYSERDA.

Ocean Drilling Program—Australia

This account was established pursuant to Section 21 of the Financial Administration Act, to deposit funds received from the government of Australia for the Ocean Drilling Program. The funds will subsequently be remitted to the National Science Foundation, Washington, D.C. together with Canada's share of Program costs.

Ontario Hydro—Multi-detector electro-optical imaging sensor

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from Ontario Hydro to accommodate the cost-sharing of expenses required to allow an analysis and evaluation of the multi-detector electro-optical imaging sensor system capabilities for the mapping of hydro corridors.

Shared-cost projects—Energy, Mines and Resources

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Forks sculpture contest account

This account was established pursuant to Section 21 of the Financial Administration Act, for the purpose of accepting donations from corporations and other donors to sponsor a sculpture competition for the opening of the Fork National Historic Park in Winnipeg, Manitoba.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of Section 3 of the Laurier House Act, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Miscellaneous projects deposits—Environment

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Public participation funding program

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits received from provinces, territories or private organizations to provide funds to assist public participation in the federal environment assessment and review process.

Canada Foundation account

This account was established by Vote 6g, Appropriation Act No 2, 1967, to record moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the years (1990-91, 1 Lira/$0.000910 Cdn; 1989-90, 1 Lira/$0.000941 Cdn).

During the year, income derived from the operation of the account amounted to Lira 19,344,275—$17,642 Cdn, and disbursements for cultural activities and administrative expenses were Lira 64,363,432—$58,699 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of $9,024, to securities held in trust, and $482 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Cost recoverable technical assistance program

This account was established pursuant to Section 21 of the Financial Administration Act, to record prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, interest was credited to the account and charged to interest on public debt.

Economic summit account

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector and other public funded organizations. These donated funds were used to help defray the costs of special events at the Economic Summit held in Toronto, Ontario from June 19 to 28, 1988.

During the year, this account was closed.

Paris air show

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector. These funds will be used to help defray the costs of the Canadian Pavilion activities during the Paris air show held in Paris, June 13 to 23, 1991.

Guarantee deposits—Canadian International Development Agency

This account was established pursuant to Section 21 of the Financial Administration Act, to record cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

Common school funds—Ontario and Quebec

This account was established under 12 Victoria 1849, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account was established by Vote 22a, Appropriation Act No 9, 1966, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

During the year, interest was credited to the account and charged to interest on public debt.

War claims fund—World War II

This account was established by Vote 696, Appropriation Act No 4, 1952, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Great Lakes Fishery Commission—Lamprey research and control

This account was established pursuant to the Great Lakes Fisheries Convention Act, to record the outstanding financial obligations of the Government of Canada. The Department of Fisheries and Oceans is the agent of the Commission and is accountable for the discharge of the Commission's program in the Great Lakes involving sea lamprey eradication and related research.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Forestry

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals for the furtherance of forestry research work.

Fines—Indian Act

Fines collected under Sections 85.1 and 104 of the Indian Act, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Indian agencies revenue trust bank accounts

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds—Shares and certificates

This account was established by Section 61 of the Indian Act, to record the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General of Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

Pursuant to Sections 35 and 61 of the Indian Act, moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian moneys suspense account

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian special accounts

Pursuant to Section 52 of the Indian Act and Section 21 of the Financial Administration Act, these Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(a) Absent or missing heirs—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) Abitibi fur preserve—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(c) Abitibi fishery—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(d) Indian off-reserve housing—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

1924 Ontario lands agreement

This account was established pursuant to Section 21 of the Financial Administration Act, to record the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new Indian Lands Agreement for Ontario.

During the year, interest was credited to the accounts and charged to interest on public debt.

Miscellaneous shared-cost agreements—Industry, Science and Technology

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to funds provided by the provinces and territories under various shared-cost agreements.

Tourism cost-sharing agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external agencies for cost-shared studies. Moneys are disbursed on behalf of the depositors as the specific studies are undertaken.

Federal/provincial agreements—Canadian Space Agency

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received for cost-sharing payments with provinces.

Radarsat

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—National Research Council of Canada

This account was established by the National Research Council Act, to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Special fund—National Research Council of Canada

This account was established by the National Research Council Act, to record revenue received by the National Research Council of Canada in the amount of $23,943,623, derived from laboratory fees, $11,685,020; capital, $611,000; information services, $2,986,752; sales of publications, $6,416,985; and, miscellaneous receipts, $2,243,866. An amount of $21,144,335 was charged hereto, of which an amount of $20,533,335 was credited to National Research Council Vote 60, and $611,000 to National Research Council Vote 65, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976, to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

During the year, interest was credited to the account and charged to interest on public debt.

Advance payments—Statistics Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from departments, agencies and others to finance the cost of special statistical services.

Child support—Shared-cost project

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from provincial governments and territories in accordance with the agreement respecting the funding of the Federal/Provincial Child Support Guidelines Project.

Upon completion of the project, each province/territory will be reimbursed, on the basis of a prorata share and without interest, for its share of any unspent funds remaining in the account.

Federal Court special account

This account was established pursuant to Section 21 of the Financial Administration Act, to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of Section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 251, and the Canada Labour Standards Regulations Section 23.

The account records:

(a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(b) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(c) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Foreign governments

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

The debit balance in some accounts is the result of a processing delay and will be cleared in the new fiscal year.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Non-government agencies

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are used to pay any liabilities of the Corporation.

Miscellaneous federal/provincial projects—National Health and Welfare

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial projects in the areas of hospital administration, hospital facilities design and other related health issues.

Safety evaluation of chemicals

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

World Health Organization

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by Section 15 of the Medical Research Council Act, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

During the year, interest was credited to the account and charged to interest on public debt.

Farquharson scholarships

This fund was established by Section 15 of the Medical Research Council Act, to record an award received from the St Boniface General Hospital Research Foundation. The fund was used to provide research scholarships to undergraduate medical students and graduate high school students.

During the year, this account was closed.

Shared-cost agreements—Nova-Scotia—Economic Council of Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record a contribution of $45,000 from the Province of Nova-Scotia in accordance with a cost-sharing agreement. The purpose of the agreement is to jointly and separately utilize the integrated longitudinal family database and social assistance administrative data obtained from Statistics Canada and undertake such research as is necessary to improve the development of social policy in Nova-Scotia and Canada.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, Appropriation Act No 5, 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

During the year, interest was credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established pursuant to Section 21 of the Financial Administration Act, to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

During the year, interest was credited to the account and charged to interest on public debt.

Seized assets

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada and the Narcotic Control Act. The funds are held pending the Court decision.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Shares

This account was established pursuant to Section 21 of the Financial Administration Act, to record the liability to shareholders who have not presented their shares for payment. The closing balance represents 8,932 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Cartierville Airport account

In accordance with Section 21 of the Financial Administration Act, and following the sale of the Cartierville Airport by the Government to Canadair Limited, this special account was established to hold in deposit $5,000,000 and to record in the same account the interest earned as approved by the Minister of Finance.

Periodically, this account will be debited with payments to Canadair Limited to reimburse them for repairs and improvement expenses incurred at the Cartierville Airport.

Army benevolent fund

Pursuant to Section 3 of the Army Benevolent Fund Act, this account was credited with certain canteen profits and other funds from World War II. Interest at the rate of 12.62% per annum was credited semi-annually for the period June 29, 1985 to June 28, 1990, and at the rate of 9.91% for the period June 29, 1990 to June 28, 1995 on the minimum monthly balances.

Payments are made out of the fund to or for the benefit of World War II veterans or their dependents or the widows, children or other dependents of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements are the responsibility of the management of the Department of National Health and Welfare. The statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund have been prepared by management in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Preparation of financial information is an integral part of management's broader responsibility for the ongoing operations of the Account and Fund. Management maintains books of account, and a system of financial and management control augmented by the maintenance of an internal audit program; together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently, that operations are carried out effectively and the transactions are in accordance with the Canada Pension Plan and Regulations.

The Auditor General of Canada conducts an independent examination of these statements and reports on his examination to the Minister of National Health and Welfare.

J. G. Soar
Assistant Deputy Minister
Income Security Programs

Margaret Catley-Carlson
Deputy Minister

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have audited the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1991. These financial statements are the responsibility of the management of the Department of National Health and Welfare. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the balance and changes of the Account and the Fund for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the statements.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 16, 1991

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991 (in thousands of dollars)

	1991	1990
Amounts credited		
Contributions—Employees, employers and self-employed	7,968,781	7,278,667
Interest (Note 3)	4,410,935	4,181,861
	12,379,716	11,460,528
Amounts charged		
Benefits		
Retirement pensions	7,045,020	6,290,188
Disability pensions	1,612,356	1,470,123
Survivors' pensions	1,483,113	1,335,545
Death benefits	159,922	149,088
Orphans' benefits	130,601	126,374
Disabled contributors' child benefits	110,900	101,637
	10,541,912	9,472,955
Expenses (Note 4)		
Administration	65,584	58,429
Collection of contributions	63,038	52,533
Cheque issue and computer services	27,083	25,108
Accommodation	4,396	6,700
Assignment and maintenance of social insurance numbers	2,115	1,751
Actuarial services	707	565
	162,923	145,086
	10,704,835	9,618,041
Increase in balance	1,674,881	1,842,487
Balance at beginning of year	39,445,369	37,602,882
Balance at end of year	41,120,250	39,445,369
Represented by:		
Canada Pension Plan Investment Fund	37,661,664	36,483,062
Operating balance on deposit with the Receiver General for Canada	3,458,586	2,962,307
	41,120,250	39,445,369

Contingencies (Note 6)

Approved on behalf of the Department of National Health and Welfare:

J. G. SOAR
Assistant Deputy Minister
Income Security Programs

MARGARET CATLEY-CARLSON
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	Balance at beginning of year	Amounts charged—Purchases	Amounts credited—Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces and territory				
Newfoundland	757,572	40,432	16,829	781,175
Prince Edward Island	162,037	9,603	3,474	168,166
Nova Scotia	1,416,173	46,648	34,041	1,428,780
New Brunswick	1,043,812	40,360	25,815	1,058,357
Quebec	131,419	9,789	5,132	136,076
Ontario	16,719,141	799,613	476,038	17,042,716
Manitoba	1,979,198	103,395	51,471	2,031,122
Saskatchewan	1,638,627	90,318	42,868	1,686,077
Alberta	4,444,658	168,395	78,282	4,534,771
British Columbia	5,114,046	309,540	125,104	5,298,482
Yukon Territory	3,726			3,726
	33,410,409	1,618,093	859,054	34,169,448
Canada	3,072,653	425,010	5,447	3,492,216
	36,483,062	2,043,103	864,501	37,661,664

Approved on behalf of the Department of National Health and Welfare:

J. G. SOAR
Assistant Deputy Minister
Income Security Programs

MARGARET CATLEY-CARLSON
Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991

1. (a) Description and authority

The Canada Pension Plan is a 1965 Act of Parliament, to establish a comprehensive program of old age pensions and supplementary benefits in Canada, payable to, and in respect of, contributors. This compulsory and contributory social insurance program (the Plan) enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under the existing Canada Pension Plan legislation, benefits and expenses incurred in the administration of the Plan are financed from the contributions made by employees, employers and self-employed persons and from interest earned on the investment of funds not immediately needed for benefits and administrative costs.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 108.(1) of the Canada Pension Plan to record the contributions, interest, benefits and expenses of the Plan. The authority to pay benefits under the Plan is limited to the balance of the Account which was $41,120 million at March 31, 1991.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 109.(1) of the Canada Pension Plan to record the investment in securities of the provinces, territories and Canada.

(b) Financing

Legislation requires that a review of the 25-year schedule of contribution rates shall take place prior to January 1, 1992 and all subsequent reviews shall take place every fifth year thereafter. Based on this review, the Minister of Finance and ministers of the Crown from the included provinces and territories shall review the rates set out in the schedule, and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991—*Continued*

Any major amendments to the Plan that would alter the general level of benefits or the rate of contributions, requires agreement by at least two-thirds of the included provinces having an aggregate of not less than two-thirds of the population.

The current schedule of contribution rates is 4.4% for the 1990 calendar year and 4.6% for the 1991 calendar year. The contributions are (i) by employees, 2.2% of earnings over $2,800 for 1990 and 2.3% of earnings over $3,000 for 1991, subject to maximum payments of $574.20 for 1990 and $632.50 for 1991, with matching contributions by employers and (ii) by self-employed persons, 4.4% of earnings over $2,800 for 1990 and 4.6% of earnings over $3,000 for 1991, subject to maximum payments of $1,148.40 for 1990 and $1,265.00 for 1991.

The most recent Actuarial Report as at December 31, 1988, by the Chief Actuary of the Office of the Superintendent of Financial Institutions, reveals that the desirable 2:1 ratio (in accordance with the provisions of section 113.1 (4) (c)) of the Canada Pension Plan Account balance to projected annual payments, will be maintained until 1999. This report was tabled in Parliament in January 1990.

In completing their recent quinquennial review of the CPP financing the Finance Ministers agreed on January 28, 1991 that the annual increase in contribution rates would be 0.20% for calendar years 1992 to 1996, 0.25% from 1997 to 2006, and 0.20% from 2007 to 2016. Under these conditions the Account balance to payment ratio is projected to remain at about 2:1 or above every year until 2016.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 108.(2) and 108.(3) of the Canada Pension Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance of the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 109.(2) of the Canada Pension Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions.

3. Interest

	1991	1990
	(in thousands of dollars)	
Interest on investment in securities held by the Fund.		
Provinces and territory		
Newfoundland	83,484	79,955
Prince Edward Island	17,938	17,074
Nova Scotia	155,549	150,431
New Brunswick	113,429	109,540
Quebec	13,697	13,014
Ontario	1,835,716	1,767,892
Manitoba	215,893	207,526
Saskatchewan	179,690	172,190
Alberta	497,373	465,534
British Columbia	571,496	538,761
Yukon Territory	360	360
	3,684,625	3,522,277
Canada	322,901	303,628
	4,007,526	3,825,905
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted-average rate of 12.35% (1990: 11.98%)	403,409	355,956
	4,410,935	4,181,861

The weighted average rate of interest on securities purchased during the year was 10.85% (1990: 9.90%).

4. Expenses

Expenses of the Account represent the costs of services charged by six federal government departments: Health and Welfare (administration); Revenue Canada—Taxation (collection of contributions); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment and maintenance of social insurance numbers); and the Office of the Superintendent of Financial Institutions (actuarial services).

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for the purchase of securities of the provinces, territories and Canada. As required by the Canada Pension Plan, the monies available for security purchases are allocated to the provinces and territories based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province or a territory to the total contributions in those years. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991—*Concluded*

6. Contingencies

One legal action is pending in the Federal Court of Canada, Trial Division citing the Canadian Charter of Rights and Freedoms. This action, by a claimant for survivors' benefits, alleges that certain provisions of the Canada Pension Plan legislation discriminate on the basis of age. The estimated claim for this action is $17,329. If it is successful, similar claims against the Canada Pension Plan Account could arise amounting to $207 million.

At the end of the 1990-91 fiscal year there were 6,932 appeals at various stages of review within the Plan. The majority of appeals were for medical disability. The estimated claims for these appeals against the Canada Pension Plan Account could be $40 million.

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have audited the balance sheet of the Government Annuities Account as at March 31, 1991 and the statements of operations and actuarial liabilities and changes in financial position for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with section 15 of the Government Annuities Act, section 15 of the Government Annuities Improvement Act, and the Regulations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 24, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990	LIABILITIES	1991	1990
Deposit with Receiver General for Canada	804,952	844,432	Actuarial surplus due to Canada	2,549	2,513
Accrued interest due from Canada	59,453	62,232	Actuarial liabilities (Note 3)	861,989	904,327
Accounts receivable	133	176			
	864,538	906,840		864,538	906,840

Approved by the Canada Employment and Immigration Commission:

A. KROEGER
Chairman

H. BRAITER
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Payments and other charges		
Annuity payments	97,500	99,072
Premium refunds	1,688	1,654
Unclaimed annuities	348	279
	99,536	101,005
Income		
Interest from Canada	59,453	62,232
Premiums	218	349
Other	76	40
	59,747	62,621
Excess of payments and other charges over income for the year	39,789	38,384
Actuarial liabilities, balance at beginning of the year	904,327	945,224
	864,538	906,840
Actuarial surplus	2,549	2,513
Actuarial liabilities, balance at end of the year (Note 3)	861,989	904,327
Actuarial liabilities are comprised of:		
Unmatured annuities, accumulated premiums and accrued interest	195,153	221,684
Matured annuities, present value	666,836	682,643
	861,989	904,327

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	39,789	38,384
Decrease in accrued interest and accounts receivable	–2,822	–2,925
	36,967	35,459
Actuarial surplus remitted to Consolidated Revenue Fund	2,513	3,052
Total funds used	39,480	38,511
Deposit with Receiver General for Canada, balance at beginning of the year	844,432	882,943
Deposit with Receiver General for Canada, balance at end of the year	804,952	844,432

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, (the "Act"), as modified by the Government Annuities Improvement Act (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial liabilities

Actuarial liabilities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the calculated amount of actuarial liabilities. The difference represents an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission and by other Government departments without charge.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

3. Actuarial liabilities

The method utilized to calculate the actuarial liabilities of $861,989,000 (1990—$904,327,000) is in accordance with subsection 15(1) of the Government Annuities Improvement Act and the Regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in determining the values of annuities shall be the Annuity Tables for 1949 modified by Projection Scale C.

The Commission undertakes an annual review of mortality experience to monitor the appropriateness of the mortality tables for valuation purposes. The results of the last study, completed in February 1991, indicate that the mortality tables in use continue to be appropriate for such purposes.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of revenues, expenditures and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1991. This financial statement is the responsibility of the Fund's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the revenues, expenditures and fund balance of the Fund for the year ended March 31, 1991 in accordance with generally accepted accounting principles.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 26, 1991

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenues		
Interest	2,050,185	1,944,047
Contributions	19,051	19,917
	2,069,236	1,963,964
Expenditures		
Benefits		
Pensions	813,944	758,279
Lump sum payments	92,913	
Contributions withdrawn (recovery)	–4,855	35,921
	902,002	794,200
Excess of revenues over expenditures	1,167,234	1,169,764
Fund balance at the beginning of the year	19,075,100	17,905,336
Fund balance at the end of the year	20,242,334	19,075,100

Certified correct:

ALLAN McGUIRE
for the Manager
District Services Officer

Approved:

R. G. MOFFATT
Acting/Commissioner

NOTES TO THE FINANCIAL STATEMENT MARCH 31, 1991

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Fund is for general information only. For more complete information, reference should be made to the Royal Canadian Mounted Police Pension Continuation Act (the Act). All monetary transactions of the Fund are made through the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the Royal Canadian Mounted Police Act and is currently operated under Part IV of the Royal Canadian Mounted Police Continuation Act (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding Policy

All members under Part IV of the Act have now retired and, as such, there are no more active members contributing to the Fund; however, many retired members are still making instalment payments in respect of previous elections made before their retirement.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

(c) Government Contributions

So far the Government of Canada has not made any contributions to the Fund as a guarantor of its solvency. On the other hand, the Government of Canada credits the Fund with interest computed quarterly on the balance of the Fund at the end of the preceding quarter. For the quarter ending March 31, 1991, the average rate at which interest was credited was 2.644%, per quarter, which is equivalent to an annual rate of approximately 11.0%.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1991—*Concluded*

(d) Basic Death Benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has not withdrawn any part of them from the Fund.

i) Widows' Pensions

The surviving widow of a member is entitled to a pension equal to 1.5% of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible Children's Annuities

An annuity, not exceeding 7% of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the Act at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump Sum Benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit Limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are smaller than those normally available. This type of limitation can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow. A similar limitation applies to a member who marries before age 60 after termination of service and dies within 5 years after such marriage, unless the member satisfies the Commissioner he is in sound health.

Benefit limitations are also applied to restrict the aggregate of the annual basic pension and annuities payable to the widow and children, to not exceed 70% of the member's final annual pay and allowances.

(e) Dividends on Death Benefits

The Act also provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may by order increase the benefits provided under Part IV, or any of them, in such manner as may appear equitable and expedient.

To date, these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective. As a result, the pension payments made in the fiscal year include an increase of 350% (330% in 1990) of the basic pension amount.

(f) Withdrawal Benefits

A retired non-commissioned officer who did not elect to withdraw his contributions from the Fund upon retirement, retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election.

All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

This financial statement is prepared on the going concern basis and presents the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund member.

(b) Revenues and expenditures are recorded on the accrual basis.

3. Supplementary information

The most recent actuarial valuation was made as at March 31, 1988. The valuation disclosed an actuarial surplus of $2,422,873. A portion, estimated at $1,346,000, of this surplus was distributed by an increase in the basic pension amount of 20% as at April 1, 1989 and a further increase of 20% as at April 1, 1990.

The calculations of the actuarial present value of contributions and of the pension benefits (including accrued benefits arising from previously authorized surplus distributions at the date of the actuarial valuation) were made using an annual interest rate of 6%. This 6% interest rate reflects the actuary's long term expectation and is much less than the anticipated rate which interest will be credited to the Fund in the near and medium term. The resulting short and medium term anticipated excess interest credits are to provide inflationary protection for the foreseeable future. If currently higher rates of interest had been used in the valuation, it could have led to a significantly higher actuarial surplus.

An actuarial valuation as at March 31, 1990 is currently being finalized.

SECTION 8

1990-91
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	Page
Interest and matured debt	8.4
Accounts payable	8.5
Outstanding cheques and warrants	8.5
Allowance for employee benefits	8.5
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	8.5
Miscellaneous	8.6

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Chart A presents other liabilities by category for the current fiscal year, while Chart B compares other liabilities for the last five fiscal years. Table 8.1 presents the year-end balances for other liabilities.

The tables in this section present the continuity of accounts, by showing the opening and closing balances, and in certain cases, receipts and other credits, and payments and other charges.

CHART A
OTHER LIABILITIES
(in millions of dollars)

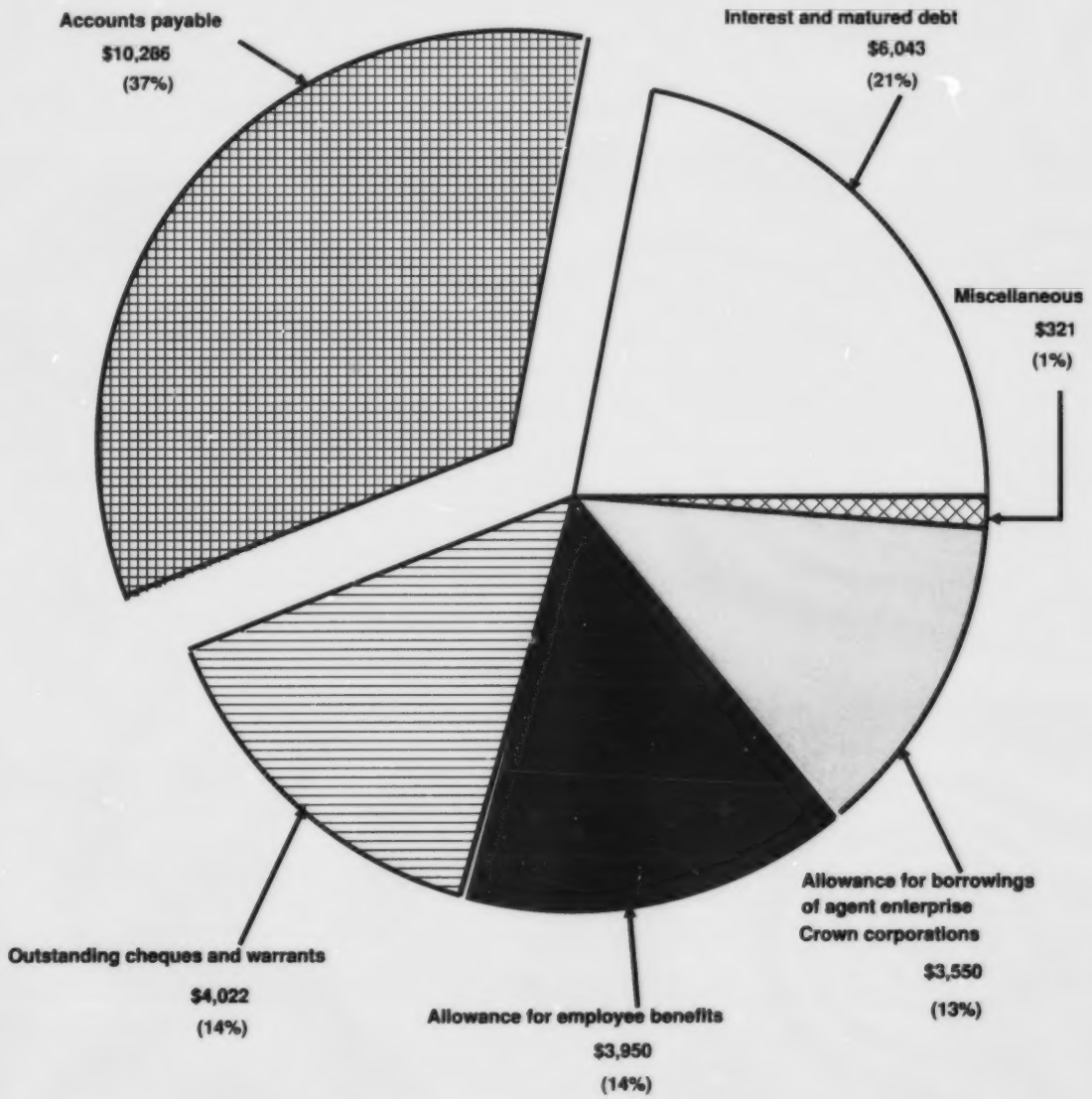


CHART B
OTHER LIABILITIES

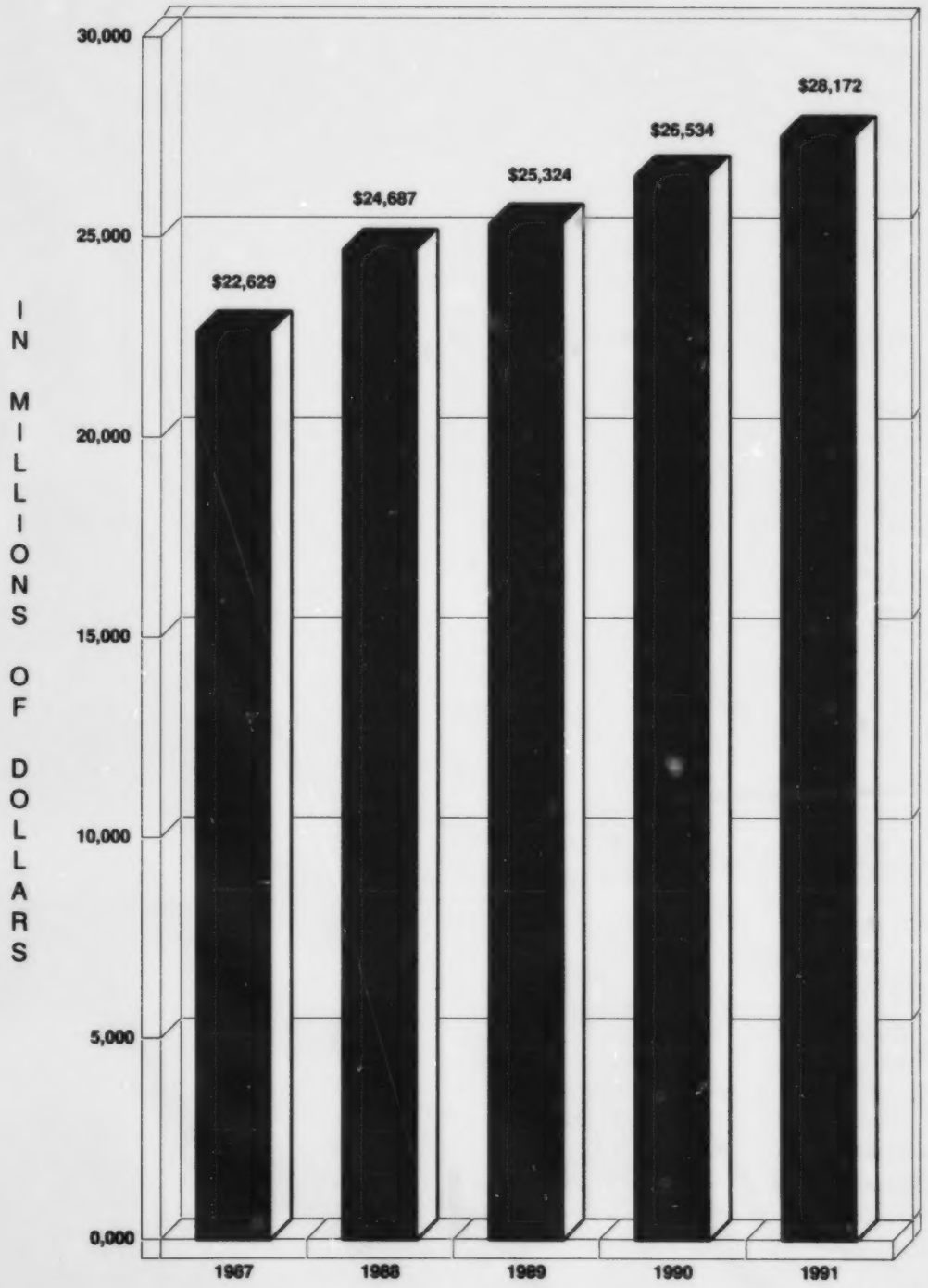


TABLE 8.1

OTHER LIABILITIES

	April 1/1990	March 31/1991
	$	$
Interest and matured debt, Table 8.2	10,317,171,237	10,345,583,427
Less: unamortized discount on—		
Canada bills	7,994,442	6,186,198
Treasury bills	4,021,358,343	4,296,156,519
	6,287,818,452	*6,043,240,710*
Accounts payable	9,197,166,450	9,784,119,618
Add: consolidation adjustment[1]	444,966,000	501,677,000
	9,642,132,450	*10,285,796,618*
Outstanding cheques and warrants, Table 8.3	2,545,950,191	4,021,983,856
Allowance for employee benefits	4,000,000,000	3,750,000,000
Add: consolidation adjustment[1]	200,000,000	200,000,000
	4,200,000,000	*3,950,000,000*
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—		
Borrowings of agent enterprise Crown corporations	16,707,897,000	17,876,551,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	13,157,897,000	14,326,551,000
	3,550,000,000	*3,550,000,000*
Miscellaneous, Table 8.4	307,883,626	321,310,355
Total	26,533,784,719	28,172,331,539

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 8.2 presents a summary of the balances in this account.

TABLE 8.2

INTEREST AND MATURED DEBT

	April 1/1990	March 31/1991
	$	$
Interest due	4,105,092,867	4,080,869,670
Interest accrued	5,854,196,385	5,912,938,224
Matured debt	357,881,985	351,775,533
Total	10,317,171,237	10,345,583,427

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Canada Bills

This account records the portion of the discount on outstanding Canada bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceiling, accrued amounts to be paid from certain statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 8.3 presents a summary of the balances in this account.

TABLE 8.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1990	March 31/1991
	$	$
Outstanding cheques	2,291,257,381	3,628,563,528
Imprest account cheques	632,493	613,460
Unemployment insurance warrants	254,060,317	392,806,868
Total	2,545,950,191	4,021,983,856

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $13,988,506 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $81 was transferred to revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid by the Government

In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 6.7 in Section 6 of this volume).

Other Liabilities—Miscellaneous

Table 8.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 8.4

OTHER LIABILITES—MISCELLANEOUS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
Eldorado Mining and Refining Limited—				
Unpresented capital stock	23,695			23,695
Miscellaneous departmental paylist deductions	48,741,639		27,682,492	21,059,147
Contractors' and other holdbacks—				
Agriculture	1,602,975	16,842	597,871	1,021,946
Atlantic Canada Opportunities Agency	6,633	43,144	44,802	4,975
Communications	965,924	381,293	801,639	545,578
Canadian Radio-television and Telecommunications Commission		5,141	5,141	
National Archives of Canada	6,303	54,347	12,605	48,045
National Library		14,375	7,625	6,750
Consumer and Corporate Affairs	126,833	110,670	131,614	105,889
Employment and Immigration	133,392	72,108	145,359	60,141
Energy, Mines and Resources	6,147,829	5,691,694	5,682,097	6,157,426
Atomic Energy Control Board	220,274	134,952	150,234	204,992
Environment	2,483,744	590,615	107,079	2,967,280
External Affairs	1,964,599	904,873	417,281	2,452,191
Canadian International Development Agency	14,698,875	16,790,869	15,533,011	15,956,733
Fisheries and Oceans	2,063,375	851,338	449,256	2,465,457
Forestry	666,544	329,460	664,013	331,991
Indian Affairs and Northern Development	537,748	492,729	481,229	549,248
Industry, Science and Technology	51,616	123,337	133,287	41,666
Canadian Space Agency	561,365	4,931,822	4,039,291	1,453,896
Investment Canada		36,688	8,889	27,799
National Research Council of Canada	4,369,955	6,727,694	7,585,733	3,511,916
Justice	139,965	44,624	74,030	110,559
National Defence	128,700,007	366,104,807	354,040,488	140,764,326
National Health and Welfare	603,343	719,311	616,695	705,959
National Revenue—				
Customs and Excise	157,497	33,908	155,008	36,397
Public Works	25,094,152	34,019,369	34,743,922	24,369,599
Solicitor General—				
Administration program	131,357	180,924	183,548	128,733
Canadian Security Intelligence Service	55,300	174,750	11,220	218,830
Correctional Service	302,964	263,863	409,691	157,136
Royal Canadian Mounted Police	1,698,598	994,811	587,612	2,105,797
Supply and Services	2,528,953	2,732,269	3,785,983	1,475,239
Transport	25,774,319	23,458,175	20,379,979	28,852,515
National Transportation Agency	4,204	15,728	17,745	2,187
Western Economic Diversification	18,796	17,682	14,801	21,677
	221,817,439	*467,064,212*	*452,018,778*	*236,862,873*
Provincial sales tax—				
Communications—				
National Archives of Canada	840	4,515	4,431	924
National Library	1,535	5,489	6,522	502
	2,375	*10,004*	*10,953*	*1,426*
Energy, Mines and Resources	1,914	154,917	149,028	7,803
Solicitor General—				
Correctional Service	2,728	38,153	39,593	1,288
Royal Canadian Mounted Police	474	44,140	43,186	1,428
	3,202	*82,293*	*82,779*	*2,716*
	7,491	*247,214*	*242,760*	*11,945*
Federal sales tax—				
Solicitor General—Correctional Service	80	1,838	1,859	59
Borrowings of consolidated Crown corporations[1]	20,436,000		1,000,000	19,436,000
Suspense accounts	16,857,282	27,059,354		43,916,636
Total	307,883,626	494,372,618	480,945,889	321,310,355

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 42 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Provincial sales tax

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax on sales made.

Federal sales tax—Correctional Service

Pursuant to Section 43 of the Penitentiary Regulations, this account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

Borrowings of consolidated Crown corporations

This account records the unconditional obligations of the Government for the consolidated Crown corporations.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 9

1990-91
PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	Page
International reserves held in the Exchange Fund Account	9.3
International Monetary Fund—Subscriptions	9.4
International Monetary Fund—Notes payable	9.4
Special Drawing Rights allocations	9.4
Supplementary statement— Exchange Fund Account	9.5

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Chart A compares the foreign exchange assets and liabilities for the last five fiscal years. Table 9.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $4,526 million as at March 31, 1991 ($5,675 million as at March 31, 1990); details relating to these obligations are presented in Section 10 of this volume.

CHART A
FOREIGN EXCHANGE ACCOUNTS

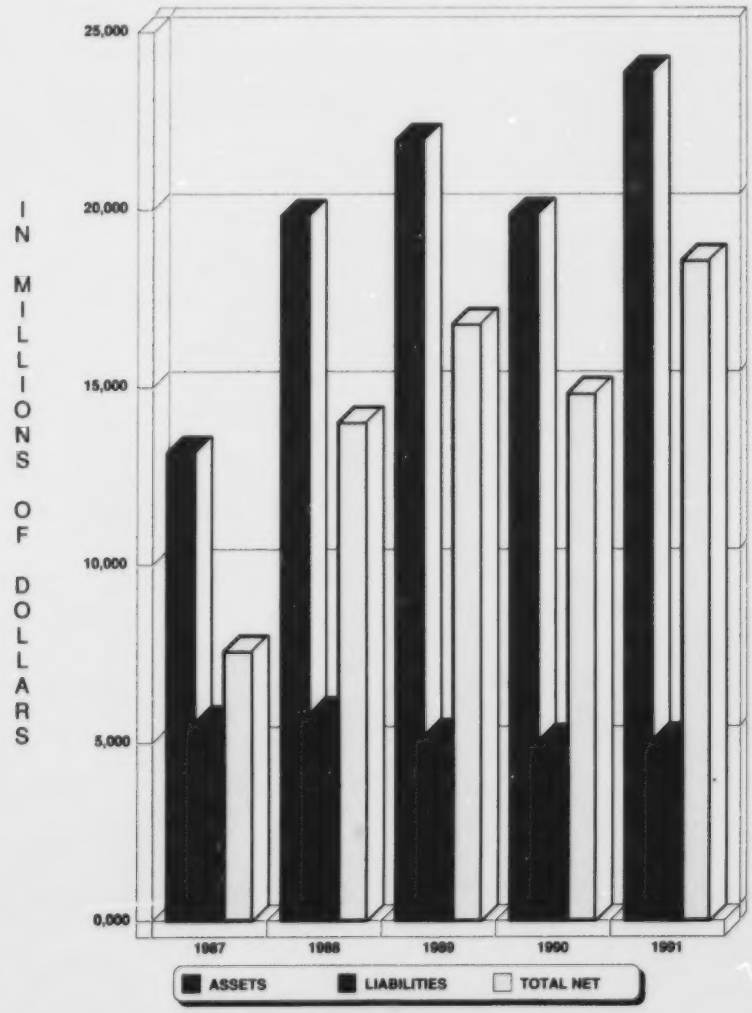


TABLE 9.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1990	Receipts and other credits	Payments and other charges	March 31/1991
	$	$	$	$
International reserves held in the Exchange Fund Account	15,392,942,882	59,052,511,978	62,725,752,858	19,066,183,762
International Monetary Fund—Subscriptions	4,474,202,120		91,112,180	4,565,314,300
	19,867,145,002	*59,052,511,978*	*62,816,865,038*	*23,631,498,062*
Less: International Monetary Fund—Notes payable	3,858,901,432	248,146,259	253,000,000	3,854,047,691
Special Drawing Rights allocations	1,185,549,463	24,142,404		1,209,691,867
	5,044,450,895	*272,288,663*	*253,000,000*	*5,063,739,558*
Total foreign exchange accounts	14,822,694,107	59,324,800,641	63,069,865,038	18,567,758,504

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1990, together with the Auditor General's report thereon, are found at the end of this section.

Table 9.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1991. Gold held by the Account is valued at 35 SDRs per fine ounce ($54.33 Cdn as at March 31, 1991 and $53.25 Cdn as at March 31, 1990).

In 1990-91, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $62,649.5 million, a valuation adjustment of $35.7 million and an adjustment of $40.6 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $59,052.5 million.

TABLE 9.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT
(in millions of dollars)

	March 31/ 1991	March 31/ 1990
US cash on deposits	260	219
US dollar short-term deposits	3,635	362
US dollar investments	8,059	8,490
Deutsche marks cash on deposits	20	19
Deutsche marks short-term deposits	1,146	1,441
Japanese yen cash on deposits	67	23
Japanese yen short-term deposits	3,389	2,234
Swiss francs cash on deposits		[1]
Swiss francs short-term deposits		140
Special Drawing Rights	1,697	1,616
Gold	792	848
Canadian cash on deposits	1	1
Total	19,066	15,393
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars [1991, US $ 3,334 million; 1990, US $ 4,190 million]	3,860	4,900
Swiss francs [1991, SF 200 million; 1990, SF 400 million]	159	312
Japanese yen [1991, Y 60,000 million; 1990, Y 60,000 million]	492	443
Special Drawing Rights [1991, SDR 383.3 million; 1990, SDR 383.3 million]	595	583
Canadian dollar deposit with the Receiver General for Canada	13,919	8,737
Total advances from the Consolidated Revenue Fund	19,025	14,975
Total net income from January 1 to March 31	41	418
Total	19,066	15,393

[1] Less than $500,000.

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1990-91, payments and other charges consisted of a maintenance of value adjustment of $83.7 million and a valuation adjustment of $7.4 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1990-91, notes payable to the IMF decreased by $4.9 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1990-91, receipts and other credits consisted of a valuation adjustment of $24.1 million.

SUPPLEMENTARY STATEMENT
Exchange Fund Account

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 1990 and the statement of income for the year then ended. These financial statements are the responsibility of the Department of Finance. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Department of Finance, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Exchange Fund Account as at December 31, 1990 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Further, in my opinion, the Exchange Fund Account for the year ended December 31, 1990 has complied, in all significant respects, with the applicable provisions of the Currency Act.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 26, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in millions of dollars)

ASSETS	1990		1989	
	US	C	US	C
Denominated in US dollars				
Cash and short-term deposits	3,427	3,975	1,849	2,141
Securities (Note 3)	4,467	5,182	7,046	8,163
	7,894	9,157	8,895	10,304
Denominated in other foreign currencies				
Cash and short-term deposits (Note 4)	4,273	4,956	2,604	3,017
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 5)	1,549	1,796	1,398	1,620
Gold (Note 6)	737	855	741	859
	2,286	2,651	2,139	2,479
Official international reserve assets (Note 7)	14,453	16,764	13,638	15,800
Denominated in Canadian dollars				
Cash		2		3
		16,766		15,803

LIABILITIES	1990	1989
	C	C
Due to the Consolidated Revenue Fund		
Advances (Note 8)	14,131	14,199
Net income for the year	2,635	1,604
	16,766	15,803

Commitments (Note 9)

Approved:

J.W. CROW
Governor
Bank of Canada

FRED GORBET
Deputy Minister
Department of Finance

JOHN MURRAY
Chief, International Department
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1990
(in millions of Canadian dollars)

	1990	1989
Investment income		
Cash and short-term deposits	446	359
US dollar securities	718	782
Special Drawing Rights	152	130
Gold loans	11	17
	1,327	1,288
Other income		
Gain on sales of gold	523	421
Net valuation gains (losses) (Note 10)	785	-105
	1,308	316
Net income for the year due to the Consolidated Revenue Fund (Note 2 (e))	2,635	1,604

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the Currency Act (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

The following accounting policies, which conform to the stated accounting policies of the Government of Canada, have been applied on a basis consistent with that of the preceding year.

(a) Valuation of assets

US dollar and other securities, are adjusted for amortized premiums and discounts where applicable. These securities and Special Drawing Rights (SDRs) include accrued interest. The SDR is a unit of account created by the International Monetary Fund (IMF) and defined in terms of a "basket" of five major currencies.

Gold includes gold loans and accrued interest on gold loans. The Minister of Finance valued gold in the Account at 35 SDRs per fine ounce. Cash and short-term deposits include accrued interest where applicable.

(b) Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian and US dollars at the year-end exchange rates in foreign exchange markets. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1990	1989
US dollar	1.159900	1.158500
Japanese yen	0.008569	0.008048
Swiss franc	0.915857	0.750824
Special Drawing Right	1.650143	1.522454
Deutsche mark	0.778757	0.684674

(c) Investment income

Investment income is recorded on the accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

(d) Disposition of net income or loss

The net income or loss for the year, including net valuation gains or losses, is payable or chargeable to the Consolidated Revenue Fund (CRF) of the government of Canada within three months after the end of the year in accordance with the Act.

(e) Services provided without charge

The Bank of Canada provides, without charge to the Account, the administrative, custodial, and fiscal agency services. The CRF does not charge interest on advances to the Account (Note 8).

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

3. Securities denominated in US dollars

	1990		1989	
	US	C	US	C
	(in millions of dollars)			
US Government securities	4,061	4,710	6,356	7,364
Sovereign paper	119	138	278	322
International Bank for Reconstruction and Development bonds	257	298	260	300
Accrued interest	30	36	152	177
	4,467	5,182	7,046	8,163

Estimated market value at year end:

1990—US $4,552 million (C $5,280 million)
1989—US $7,081 million (C $8,203 million)

4. Cash and short-term deposits denominated in other foreign currencies

	1990		1989	
	US	C	US	C
	(in millions of dollars)			
Japanese yen	3,052	3,540	1,199	1,389
Deutsche marks	1,221	1,416	1,405	1,628
	4,273	4,956	2,604	3,017

5. Special Drawing Rights

	1990	1989
	(in millions of SDRs)	
Held at the end of the year	1,072	1,048
Accrued interest	17	16
	1,089	1,064

	1990		1989	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year	1,526	1,770	1,378	1,596
Accrued interest	23	26	20	24
	1,549	1,796	1,398	1,620

6. Gold

	1990	1989
	(in thousands of fine ounces)	
Held at beginning of the year		
Gold	13,576	14,434
Gold loans	2,525	2,705
	16,101	17,139
Sold during the year	1,338	1,038
Held at end of the year	14,763	16,101
Composed of		
Gold	10,870	13,576
Gold loans	3,893	2,525
	14,763	16,101

	1990		1989	
	US	C	US	C
	(in millions of dollars)			
Held at end of the year				
Gold	541	628	624	723
Gold loans	194	225	116	135
Accrued interest on gold loans	2	2	1	1
	737	855	741	859

The book value, market value (based on London fixings), and approximate Canadian dollar historical cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1990		1989	
	Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Book value —$ US	49.79	735	46.00	740
—$ C	57.76	853	53.29	858
Market value—$ US	391.00	5,773	401.00	6,457
—$ C	453.52	6,696	464.56	7,480
Approximate historical cost —$ C	36.91	545	36.91	594

The Minister of Finance has authorized loans and/or sales, at market prices, of part of the gold held by the Account, to the Royal Canadian Mint and others.

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. At December 31, 1990 total reserves, as published by the Department of Finance, amounted to $US 18.6 billion (1989—$US 16.8 billion) of which the EFA accounted for $US 14.5 billion (1989—$US 13.6 billion). The remainder $US 4.1 billion (1989—$US 3.2 billion) is held by the Bank of Canada and the CRF.

8. Due to the Consolidated Revenue Fund—Advances

The Account is funded by advances from the CRF. They are currently limited to C$ 25 billion by Order in Council dated June 30, 1988. The CRF does not charge interest on advances to the Account. The advances from the CRF are:

	1990	1989
	(in millions of Canadian dollars)	
Canadian dollars	8,346	8,018
US dollars	4,454	4,814
Special Drawing Rights	633	584
Japanese yen	515	483
Swiss francs	183	300
	14,131	14,199

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Repayment of foreign currency debt is made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations for the Account are charged directly to the CRF.

9. Commitments

Under swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These swaps result in a decrease in the Account's assets and in the advances from the CRF. The effect is offset when the swaps are reversed.

Short-term swap arrangements with the Bank of Canada are undertaken to assist in the Bank's cash management operations. Outstanding swaps with the Bank of Canada at year end amounted to:

1990		1989	
US	C	US	C
(in millions of dollars)			
3,420	3,965	2,431	2,820

10. Net valuation gains (losses)

	1990			1989
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
US dollars	218	–12	206	–181
Special Drawing Rights	138	–49	89	–54
Gold	70		70	–49
Japenese yen	302	–31	271	55
Deutsche marks	189		189	104
Swiss francs	10	–50	–40	20
	927	–142	785	–105

11. Subsequent event

In February 1991, the Department of Finance implemented a new program of short-term US dollar/Canadian dollar swaps between the Account and major financial institutions. The purpose of the program is to assist the government in managing its domestic cash balances in a more cost-effective manner. Under this initiative, US dollars held by the Account are sold to financial institutions for Canadian dollars with a simultaneous agreement to repurchase the US dollars in the forward market.

In February 1991, foreign exchange swaps with major Canadian financial institutions amounted to US $1.2 billion resulting in a corresponding decrease in the Account's assets and in Canada's official international reserves. The effect is offset when the swaps are reversed.

12. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

SECTION 10

1990-91
PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	Page
Marketable bonds	10.4
Canada savings bonds	10.10
Special non-marketable bonds	10.11
Treasury bills	10.12
Notes and loans	10.13
Canada bills	10.13
Supplementary statements—	
Interest rates	10.14
Maturity of Government debt	10.15
Statement of all borrowing transactions on behalf of Her Majesty	10.16

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

UNMATURED DEBT

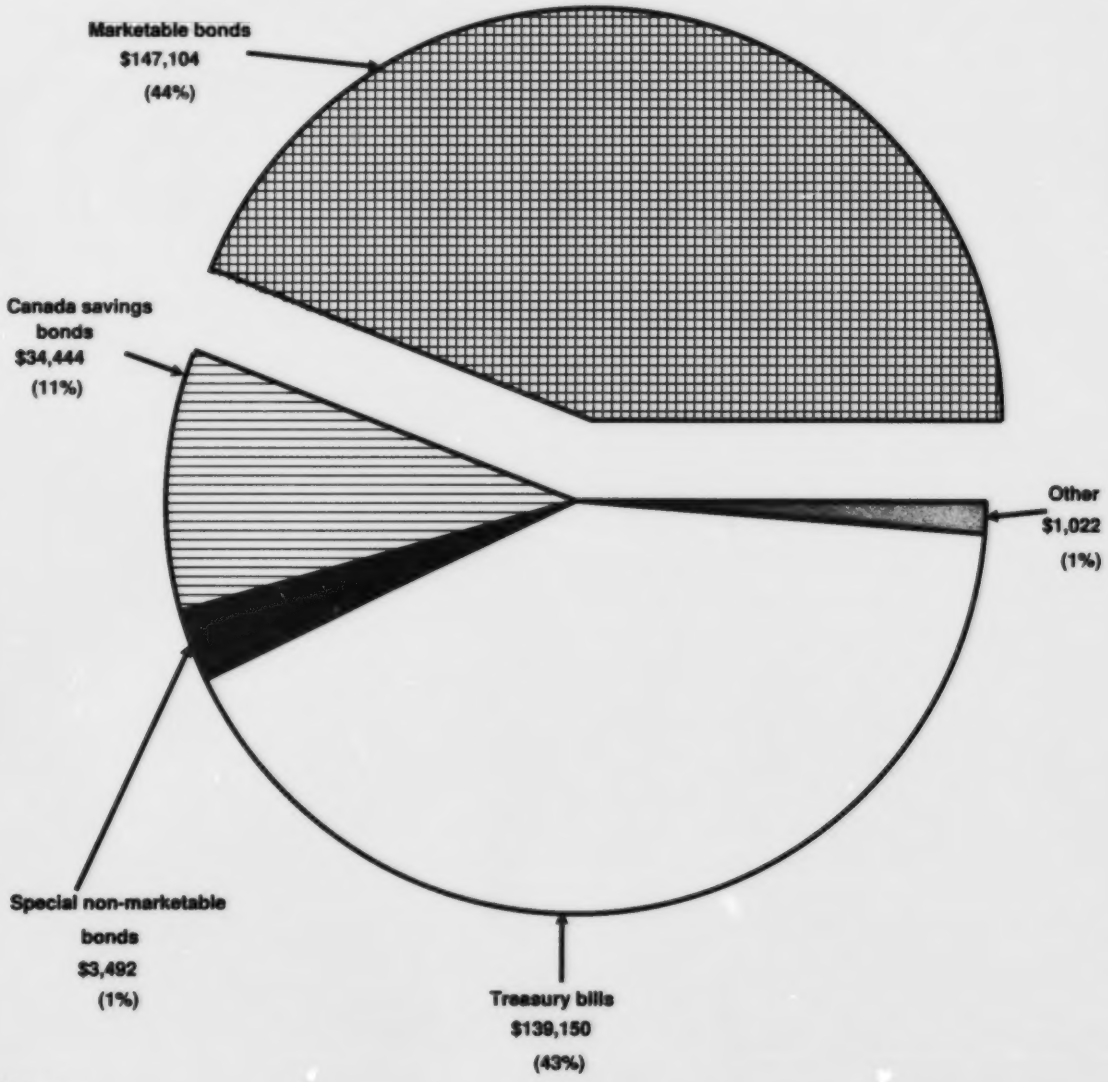
Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements.

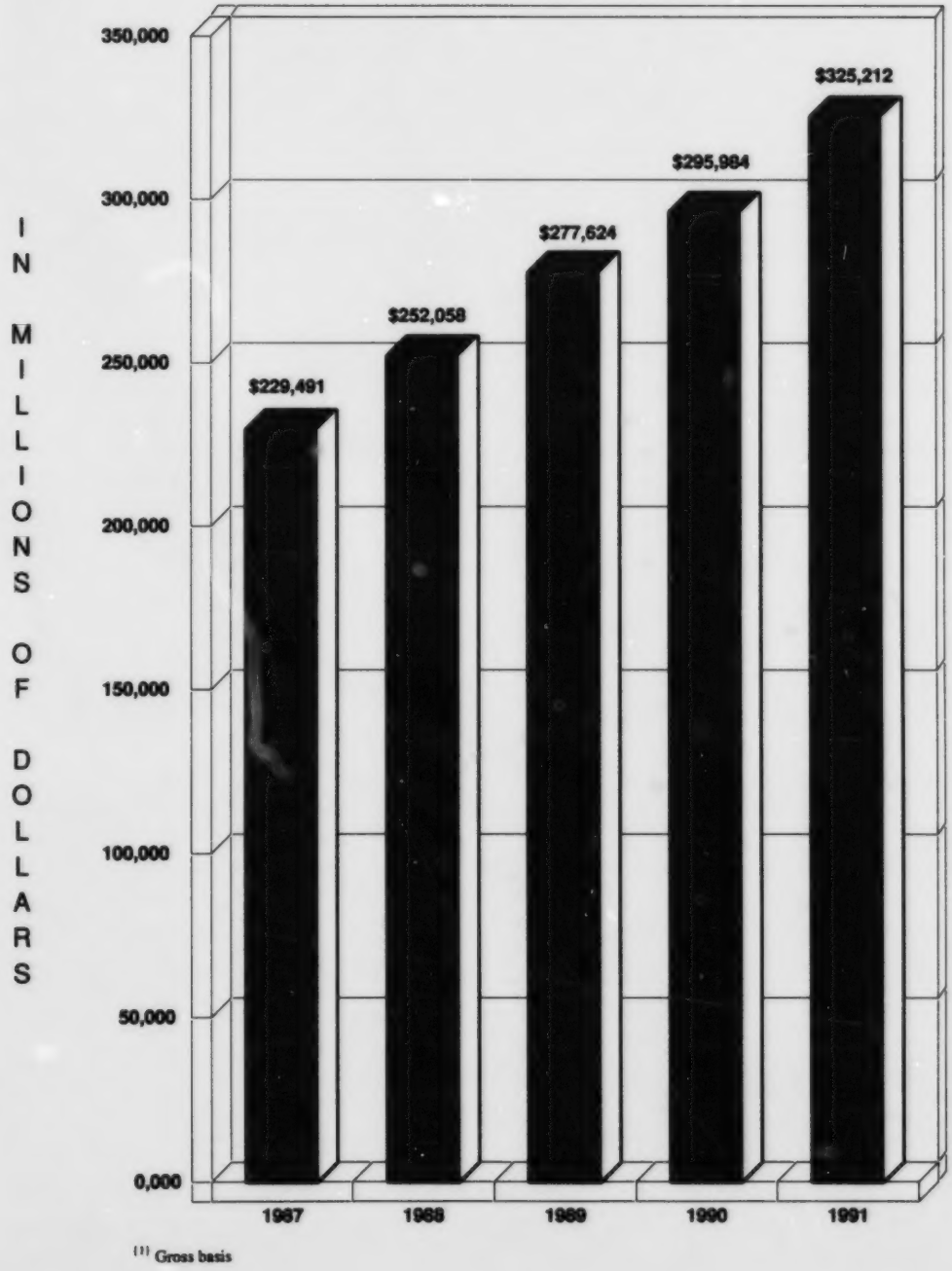
Chart A presents unmatured debt by category for the current fiscal year while Chart B compares unmatured debt for the last five fiscal years. Table 10.1 presents the transactions and year-end balances of unmatured debt.

CHART A
UNMATURED DEBT [1]
(in millions of dollars)



[1] Gross basis

CHART B
UNMATURED DEBT [1]



[1] Gross basis

TABLE 10.1

UNMATURED DEBT

	April 1/1990	Issues	Retirements	March 31/1991
	$	$	$	$
Payable in Canadian currency—				
Marketable bonds, Table 10.2	127,681,510,324	26,750,000,000	10,831,610,000	143,599,900,324
Canada savings bonds, Table 10.3	40,928,676,400	6,749,069,366	13,233,570,466	34,444,175,300
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 10.4	3,072,653,000	425,010,000	5,447,000	3,492,216,000
Treasury bills, Table 10.5	118,550,000,000	330,950,000,000	310,350,000,000	139,150,000,000
	290,232,839,724	*364,874,079,366*	*334,420,627,466*	*320,686,291,624*
Less: Government's holdings of unmatured debt—				
Marketable bonds	149,577,000	146,332,000	180,925,000	114,984,000
Canada savings bonds held on account of employees	112,332,386	257,556,583	238,627,141	131,261,828
Canada savings bonds held on account of the Payroll Savings Plan	1,029,753,000	1,651,727,000	1,725,312,200	956,167,800
Consolidation adjustment[1]	54,743,000	52,133,000		106,876,000
	1,346,405,386	*2,107,748,583*	*2,144,864,341*	*1,309,289,628*
	288,886,434,338	362,766,330,783	332,275,763,125	319,377,001,996
Payable in foreign currencies—				
Marketable bonds, Table 10.2	4,128,698,538	51,484,283	676,478,150	3,503,704,671
Notes and loans, Table 10.6	177,131,000		163,238,600	13,892,400
Canada bills, Table 10.7	1,445,793,206	6,700,791,832	7,138,513,132	1,008,071,906
	5,751,622,744	*6,752,276,115*	*7,978,229,882*	*4,525,668,977*
Less: Government's holdings of unmatured debt—				
Marketable bonds	75,640,921	93,869,917	169,510,838	
	5,675,981,823	6,658,406,198	7,808,719,044	4,525,668,977
Total unmatured debt	294,562,416,161	369,424,736,981	340,084,482,169	323,902,670,973

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 10.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1991.

TABLE 10.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
				$	$	$	$
Payable in Canadian currency—							
Matured 1990-91							
1990—May 1	5.25	May 1/64-July 1/64					
		Sept 1/65	CT12	225,000,000		225,000,000	
May 1	5.25	Apr 1/67	F12	125,000,000		125,000,000	
May 1	13	May 1/80	J41	1,784,422,000		1,784,422,000	
June 1	11.75	Apr 10/85	H56	150,000,000		150,000,000	
June 6	9.25	June 6/88	A15	550,000,000		550,000,000	
July 1	8	Jan 29/87-Feb 19/87					
		Mar 15/87	H95	600,000,000		600,000,000	
Aug 1	7.5	Apr 16/87	A2	500,000,000		500,000,000	
Aug 1	9	Aug 11/86-June 1/87					
		Sept 1/87	H88	1,025,000,000		1,025,000,000	
Sept 1	10.75	July 12/83-Feb 1/85					
		Feb 19/85	H5	550,000,000		550,000,000	
Sept 5	10.25	Sept 5/88	A19	650,000,000		650,000,000	
Oct 1	10.5	Aug 15/85-Oct 1/85					
		Oct 23/85	H65	1,100,000,000		1,100,000,000	
Oct 1	12.5	Oct 1/80	J49	22,539,000		22,539,000	
Dec 5	10.25	Dec 5/88	A20	650,000,000		650,000,000	
Dec 15	10.25	Nov 15/85-Oct 15/87	H70	575,000,000		575,000,000	
1991—Feb 1	12.5	Feb 1/81	J56	718,974,000		718,974,000	
Mar 1	9.25	Dec 15/85-Apr 10/86					
		Feb 1/88	H73	725,000,000		725,000,000	
Mar 5	11	Mar 5/89	A22	700,000,000		700,000,000	
				10,650,935,000		*10,650,935,000*	
Maturing 1991-92							
1991—May 1	9.75	Feb 6/86-Mar 15/86					
		Dec 15/87	H75	825,000,000			825,000,000
May 1	14.5	May 1/81	J62	490,857,000			490,857,000
June 1	11	May 1/85-May 22/85	H57	425,000,000			425,000,000
June 6	10.5	June 6/89	A24	550,000,000			550,000,000
July 1	8.5	Apr 28/86-May 22/86					
		June 12/86-July 3/86					
		July 24/86	H83	1,700,000,000			1,700,000,000
Sept 1	9	July 23/87-Feb 25/88					
		Apr 14/88-Aug 4/88	A7	1,725,000,000			1,725,000,000
Sept 6	10.25	Sept 6/89	A26	800,000,000			800,000,000
Oct 1	18	Oct 15/81	J73	392,685,000			392,685,000
Dec 6	10.5	Dec 6/89	A28	900,000,000			900,000,000
Dec 15	11.5	Dec 15/84	H47	225,000,000			225,000,000
Dec 15	8.75	Sept 2/86-Oct 1/86					
		Oct 23/86-Nov 12/86					
		July 1/87	H89	1,850,000,000			1,850,000,000
1992—Feb 1	15.5	Feb 1/82	J76	1,246,186,000			1,246,186,000
Mar 1	8.5	Jan 6/87-May 1/87	H94	1,025,000,000			1,025,000,000
Mar 6	11.5	Mar 6/90	A31	1,000,000,000			1,000,000,000
				13,154,728,000			*13,154,728,000*
Maturing 1992-93							
1992—Apr 1	7.75	Mar 12/87	A1	600,000,000			600,000,000
June 1	10.25	June 12/85-July 1/85					
		July 23/85-Sept 1/85					
		Sept 24/87-Oct 15/87					
		Sept 1/88	H61	1,850,000,000			1,850,000,000
June 1	15	June 1/82	J82	200,000,000			200,000,000
June 6	12.25	June 6/90	A35		1,000,000,000		1,000,000,000
July 1	9.25	May 21/87-Aug 13/87					
		Sept 1/87-June 1/88					
		Oct 1/89	A4	1,400,000,000			1,400,000,000
July 1	15	July 1/82	J85	398,789,000			398,789,000
Sept 1	5.75	Sept 1/66-Dec 15/66					
		Feb 1/67	F6	225,000,000			225,000,000
Sept 1	14.25	Sept 1/82	J88	648,917,000			648,917,000
Sept 5	10.75	Sept 5/90	A36		1,200,000,000		1,200,000,000

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
				$	$	$	$
Oct 15	13.5	Oct 15/82	J91	400,000,000			400,000,000
Nov 15	12.75	Nov 1/82	J93	500,000,000			500,000,000
Dec 5	10.25	Dec 5/90	A38		1,300,000,000		1,300,000,000
Dec 15	11.75	Nov 22/82-Dec 15/82					
		Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000
1993—Feb 1	11.25	Feb 1/83-Mar 15/83					
		Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000
Mar 5	9.25	Mar 5/91	A41		1,300,000,000		1,300,000,000
				10,122,706,000	*4,800,000,000*		*14,922,706,000*
Maturing 1993-94							
1993—Apr 1	10.25	Jan 25/90-Feb 1/90	A29	925,000,000			925,000,000
May 1	10.75	May 15/83-June 21/83					
		Nov 5/87-Mar 15/89					
		Mar 15/90	H3	1,725,000,000			1,725,000,000
June 1	15.25	June 1/81	J65	895,006,000			895,006,000
July 1	8.75	Feb 18/88-Mar 15/88					
		May 5/88	A13	1,625,000,000			1,625,000,000
July 1	14.75	July 1/81	J69	445,459,000			445,459,000
Sept 1	9.5	June 23/88-July 21/88					
		Oct 15/88-Oct 31/88					
		Dec 15/88-Oct 19/89					
		Dec 15/89	A16	2,450,000,000			2,450,000,000
Oct 15	11.75	Sept 27/83-Oct 15/83					
		Feb 1/84-Apr 26/90					
		May 1/90-Aug 1/90	H8	1,025,000,000	1,100,000,000		2,125,000,000
Dec 15	11.5	Nov 8/83-Dec 15/83					
		Feb 21/84	H12	850,000,000			850,000,000
1994—Feb 1	8.75	Dec 15/86	H93	250,000,000			250,000,000
Feb 1	10.25	Jan 5/89-Fev 9/89					
		Oct 1/90-Oct 18/90					
		Dec 15/90-Feb 1/91	A21	1,300,000,000	1,050,000,000		2,350,000,000
Mar 1	8.25	Jan 29/87-Feb 19/87					
		Mar 15/87	H96	800,000,000			800,000,000
Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000			700,000,000
				12,990,465,000	*2,150,000,000*		*15,140,465,000*
Maturing 1994-95							
1994—Apr 1	13	Apr 1/84-May 1/84					
		Aug 22/84	H21	1,025,000,000			1,025,000,000
May 15	13.75	June 1/84-July 11/84					
		Aug 1/84	H25	1,200,000,000			1,200,000,000
June 15	9.5	June 15/74-July 1/75					
		Aug 15/75-June 1/76					
		Aug 1/76-Apr 1/77	F85	676,320,000		36,550,000	639,770,000
July 15	7.75	Apr 16/87	A3	400,000,000			400,000,000
July 15	13.5	June 19/84	H29	250,000,000			250,000,000
Oct 1	9.25	June 18/87-July 30/87					
		Feb 1/88-Apr 14/88					
		July 1/89-Aug 1/89					
		Feb 21/91	A6	2,475,000,000	50,000,000		2,525,000,000
Oct 1	12.75	Sept 12/84	H39	475,000,000			475,000,000
Dec 1	6.25	Dec 1/67	F23	125,000			125,000
Dec 15	12.5	Oct 1/84-Oct 24/84	H42	900,000,000			900,000,000
Dec 15	9.25	Aug 24/89-Oct 1/89					
		Nov 1/89	A25	1,625,000,000			1,625,000,000
1995—Feb 1	11.5	Feb 1/85	H51	375,000,000			375,000,000
Feb 1	12.25	Nov 14/84-Mar 19/85	H44	725,000,000			725,000,000
Mar 1	10	Jan 5/88-June 1/88					
		Aug 11/88-Dec 15/89					
		Feb 1/90-Feb 15/90	A12	2,800,000,000			2,800,000,000
Mar 1	11.75	Dec 15/84-May 1/90	H48	475,000,000	450,000,000		925,000,000
				13,401,445,000	*500,000,000*	*36,550,000*	*13,864,895,000*
Maturing 1995-96							
1995—Apr 1	11.25	Feb 19/85-May 1/85					
		May 22/85	H54	1,350,000,000			1,350,000,000
June 1	10.5	June 12/85-July 1/85					
		July 23/85-Sept 1/85					
		Mar 15/90-April 11/90	H62	2,250,000,000	850,000,000		3,100,000,000

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
				$	$	$	$
Oct 1	6.5	Oct 1/68	F33	100,000,000			100,000,000
Oct 1	10	Oct 1/75-Dec 15/75					
		Feb 1/76-Apr 1/76	F97	677,875,000		19,125,000	658,750,000
Dec 15	10.75	Oct 1/85-Oct 23/85					
		Nov 15/85-Mar 15/89					
		July 26/90-Aug 1/90					
		Aug 28/90	H67	1,100,000,000	1,950,000,000		3,050,000,000
1996—Mar 1	10.25	Feb 6/86-Dec 15/87					
		Sept 22/88-Oct 1/90					
		Dec 15/90-Feb 1/91					
		Feb 14/91	H76	1,375,000,000	1,225,000,000		2,600,000,000
				6,852,875,000	*4,025,000,000*	*19,125,000*	*10,858,750,000*
Maturing 1996-97							
1996—May 1	9.25	Apr 10/86-June 1/87					
		July 1/87-Mar 31/88					
		July 27/89-Aug 31/89	H80	3,300,000,000			3,300,000,000
June 1	8.75	Apr 28/86-May 22/86					
		July 24/86-Oct 1/86					
		Dec 15/86-May 1/87	H84	2,175,000,000			2,175,000,000
Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000
1997—Mar 1	8.25	Jan 29/87-Feb 19/87					
		Mar 15/87	H97	1,125,000,000			1,125,000,000
				6,655,000,000			*6,655,000,000*
Maturing 1997-98							
1997—May 15	9.25	May 15/77-July 1/77					
		Sept 1/77-Feb 1/78	J9	936,000,000		30,000,000	906,000,000
Oct 1	9.75	Aug 13/87-Sept 1/87					
		Nov 15/87-Feb 1/88					
		May 12/88-Jan 4/90					
		Feb 21/91	A8	2,725,000,000	50,000,000		2,775,000,000
[2] 1998—Mar 15	3.75	Sept 15/56	T15	197,045,000			197,045,000
Mar 15	10.75	Oct 15/87-Mar 15/89					
		Apr 13/89-Aug 16/90	A10	1,525,000,000	700,000,000		2,225,000,000
				5,383,045,000	*750,000,000*	*30,000,000*	*6,103,045,000*
Maturing 1998-99							
1998—Oct 1	9.5	June 30/88- July 21/88					
		Nov 15/88-July 1/89	A17	2,200,000,000			2,200,000,000
Dec 1	10.25	Sept 1/88-Oct 15/88					
		Dec 15/88-Jan 26/89	A18	2,275,000,000			2,275,000,000
				4,475,000,000			*4,475,000,000*
Maturing 1999-2000							
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	563,750,000		18,125,000	545,625,000
Dec 1	13.5	Dec 1/80	J53	400,000,000			400,000,000
Dec 1	9.25	Sept 21/89-Oct 1/89					
		Nov 16/89-Dec 15/89	A27	2,825,000,000			2,825,000,000
2000—Mar 15	13.75	Mar 31/80-Mar 1/81					
		Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000
				4,838,750,000		*18,125,000*	*4,820,625,000*
Maturing 2000-01							
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30	1,575,000,000			1,575,000,000
July 1	10.5	Mar 15/90-Mar 29/90					
		June 21/90-Aug 1/90	A32	1,350,000,000	1,550,000,000		2,900,000,000
July 1	15	July 1/81	J70	175,000,000			175,000,000
Sept 1	11.5	May 1/90-Nov 1/90	A33		1,200,000,000		1,200,000,000
Dec 15	9.75	Dec 15/78	J22	515,625,000		6,250,000	509,375,000
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000			425,000,000
Mar 1	10.5	Sept 20/90-Oct 1/90					
		Dec 15/90-Feb 1/91	A37		3,175,000,000		3,175,000,000
				4,040,625,000	*5,925,000,000*	*6,250,000*	*9,959,375,000*

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
				$	$	$	$
Maturing 2001-02							
2001—May 1	13	May 1/80-Oct 1/80					
		Feb 1/81	J42	1,325,000,000			1,325,000,000
June 1	9.75	Feb 21/91-Mar 1/91					
		Mar 28/91	A40		2,600,000,000		2,600,000,000
Oct 1	9.5	Oct 1/76-Dec 1/76					
		Apr 1/78-May 15/78					
		July 1/78	J2	1,314,000,000		40,625,000	1,273,375,000
2002—Feb 1	8.75	Feb 1/77	J7	228,000,000		7,500,000	220,500,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000			350,000,000
				3,217,000,000	*2,600,000,000*	*48,125,000*	*5,768,875,000*
Maturing 2002-03							
2002—May 1	10	May 1/79-June 1/79					
		July 15/79	J25	1,850,000,000			1,850,000,000
Dec 15	11.25	Dec 15/79-July 1/80					
		May 15/83	J34	1,625,000,000			1,625,000,000
2003—Feb 1	11.75	Feb 1/80-June 1/80					
		Aug 1/80-Feb 1/83					
		Apr 27/83-June 21/83					
		July 12/83	J35	2,700,000,000			2,700,000,000
				6,175,000,000			*6,175,000,000*
Maturing 2003-04							
2003—Oct 1	9.5	Aug 15/78-Oct 1/78	J18	715,500,000		22,500,000	693,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79					
		Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000
				2,915,500,000		*22,500,000*	*2,893,000,000*
Maturing 2004-05							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	550,000,000			550,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	875,000,000			875,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83					
		Dec 15/83-Feb 1/84					
		Feb 21/84-Dec 15/84	H9	1,775,000,000			1,775,000,000
				3,200,000,000			*3,200,000,000*
Maturing 2005-06							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83					
		Sept 27/83-Apr 10/85	H6	1,375,000,000			1,375,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84					
		Mar 19/85	H18	975,000,000			975,000,000
				2,350,000,000			*2,350,000,000*
Maturing 2006-07							
2006—Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	1,025,000,000			1,025,000,000
2007—Mar 1	13.75	June 19/84	H30	325,000,000			325,000,000
				1,350,000,000			*1,350,000,000*
Maturing 2007-08							
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000
				1,450,000,000			*1,450,000,000*
Maturing 2008-09							
2008—June 1	10	Dec 15/85-Sept 1/87					
		Feb 1/88-Apr 14/88					
		June 1/88-July 21/88					
		Oct 15/88-Dec 15/88					
		Feb 23/89-June 1/89	H74	3,450,000,000			3,450,000,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	725,000,000			725,000,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000			400,000,000
				4,575,000,000			*4,575,000,000*
Maturing 2009-10							
2009—June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	925,000,000			925,000,000
Oct 1	10.75	June 12/85-July 1/85					
		Sept 1/85-Sept 1/88	H63	1,300,000,000			1,300,000,000
2010—Mar 1	9.75	Mar 15/86	H79	325,000,000			325,000,000
				2,550,000,000			*2,550,000,000*

TABLE 10.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
				$	$	$	$
Maturing 2010-11							
2010—June 1	9.5	Apr 10/86-July 1/87					
		July 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,975,000,000			2,975,000,000
Oct 1	8.75	Apr 28/86	H85	325,000,000			325,000,000
2011—Mar 1	9	July 3/86-Sept 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	1,975,000,000			1,975,000,000
				5,275,000,000			*5,275,000,000*
Maturing 2011-12							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	750,000,000			750,000,000
Maturing 2013-14							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89					
		Mar 15/90-July 1/90					
		Aug 1/90-Feb 21/91	A23	1,300,000,000	1,850,000,000		3,150,000,000
Maturing 2015-16							
2015—June 1	11.25	May 1/90-May 31/90					
		Oct 1/90-Nov 15/90	A34		2,350,000,000		2,350,000,000
Maturing 2019-20							
2019—Dec 31	10.186	Mar 23/90	M1	8,436,324			8,436,324
Maturing 2020-21							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91					
		Feb 1/91	A39		1,800,000,000		1,800,000,000
Total marketable bonds (Canadian currency)				127,681,510,324	26,750,000,000	10,831,610,000	143,599,900,324
Payable in foreign currencies—							
United States dollars—							
1995—July 15	10.125	July 15/85		272,742,604		124,470,176	148,272,428
Nov 21	10	Nov 21/85		584,750,000		5,900,000	578,850,000
[2] 1996—Feb 27	9	Feb 27/86		1,169,500,000		11,800,000	1,157,700,000
1998—Apr 1	8.625	Apr 1/78		232,666,177		48,429,799	184,236,378
				2,259,658,781		*190,599,975*	*2,069,058,806*
Swiss francs—							
1992—May 10	5.25	May 10/84		156,080,000	3,100,000		159,180,000
Japanese yen—							
[3] 1991—Feb 20	6.125	Feb 20/86		479,313,213		479,313,213	
[3] 1992—June 25	4.375	June 25/87		650,654,607		6,564,962	644,089,645
[3] 1993—July 23	5.625	July 23/86		582,991,937	48,384,283		631,376,220
				1,712,959,757	*48,384,283*	*485,878,175*	*1,275,465,865*
Total marketable bonds (foreign currencies)				4,128,698,538	51,484,283	676,478,150	3,503,704,671
Total				131,810,208,862	26,801,484,283	11,508,088,150	147,103,604,995

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Subject to redemption before maturity.

[3] While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Table 10.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 10.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1990	Issues	Retirements	March 31/1991
				$	$	$	$
1990—Nov 1	10.5-11.5	1983-84	S38	3,807,591,900		3,807,591,900	
1991—Nov 1	10.5-11.5-10.75	1984-85	S39	4,274,337,300		857,660,100	3,416,677,200
1992—Nov 1	10.5-11.5-10.75	1985-86	S40	5,540,266,400		942,683,000	4,597,583,400
1993—Nov 1	10.5-11.5-10.75	1986-87	S41	3,428,823,600		634,012,400	2,794,811,200
1997—Nov 1	10.5-11.5-10.75	1987-88	S42	7,902,764,700		1,759,235,000	6,143,529,700
1998—Nov 1	10.5-11.5-10.75	1988-89	S43	7,758,947,700		1,833,385,100	5,925,562,600
2001—Nov 1	10.5-11.5-10.75	1989-90	S44	8,215,944,800		3,167,969,100	5,047,975,700
2002—Nov 1	10.75	1990-91	S45[1]		6,749,069,366	231,033,866	6,518,035,500
Total				40,928,676,400	6,749,069,366	13,233,570,466	34,444,175,300

[1] S45 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 10.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 10.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1990	Issues	Retirements	March 31/1991
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 1990-91	5,447,000		5,447,000	
Maturing 1991-92	6,540,000			6,540,000
1992-93	7,112,000			7,112,000
1993-94	7,907,000			7,907,000
1994-95	9,087,000			9,087,000
1995-96	10,217,000			10,217,000
1996-97	10,651,000			10,651,000
1997-98	11,351,000			11,351,000
1998-99	12,015,000			12,015,000
1999-2000	17,709,000			17,709,000
2000-01	22,971,000			22,971,000
2001-02	17,622,000			17,622,000
2002-03	17,414,000			17,414,000
2003-04	17,259,000			17,259,000
2004-05	16,661,000			16,661,000
2005-06	239,955,000			239,955,000
2006-07	1,352,282,000			1,352,282,000
2007-08	699,981,000			699,981,000
2008-09	519,360,000			519,360,000
2009-10	71,112,000			71,112,000
2010-11		425,010,000		425,010,000
Total	3,072,653,000	425,010,000	5,447,000	3,492,216,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1991 consists of $43,700 million in three-month bills; $44,500 million in six-month bills; and, $50,950 million in 364-day bills.

Table 10.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 10.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1990	12,950	6,450	5,200	24,600	11,600	5,900	2,750	20,250	4,350
May	12,100	6,100	5,950	24,150	11,650	6,500	5,850	24,000	150
June	15,800	7,800	6,400	30,000	15,850	7,900	5,150	28,900	1,100
July	12,300	6,100	7,100	25,500	12,950	5,800	5,850	24,600	900
August	17,150	8,600	8,600	34,350	14,900	7,450	6,150	28,500	5,850
September	13,100	6,550	5,000	24,650	13,000	6,250	6,000	25,250	–600
October	12,500	6,200	6,500	25,200	12,300	6,450	5,000	23,750	1,450
November	16,400	8,400	7,750	32,550	17,150	7,500	5,050	29,700	2,850
December	14,400	7,400	5,500	27,300	13,100	6,400	7,000	26,500	800
January, 1991	13,400	7,100	5,600	26,100	12,500	6,100	4,150	22,750	3,350
February	12,700	6,450	4,400	23,550	12,800	6,800	4,700	24,300	–750
March	17,600	8,950	6,450	33,000	18,000	8,350	5,500	31,850	1,150
	170,400	86,100	74,450	330,950	165,800	81,400	63,150	310,350	20,600
Balance at April 1, 1990									118,550
Balance at March 31, 1991									139,150

Notes and Loans

These accounts record borrowings made under agreements with banks in Switzerland. They also record the borrowings of Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc) which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balance at March 31, 1991 consist of notes of $12,000,000 US ($13,892,400 Cdn), assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc).

The foreign currency balance was translated into Canadian dollars using the year-end closing rate of exchange at March 31, 1991.

Table 10.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 10.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1990	Issues[1]	Retirements[1]	March 31/1991
			$	$	$	$
Payable in foreign currencies—						
United States dollars—						
Debts assumed from Canadair Financial Corporation Inc[2]—						
1992—April 26	8.5	various	21,051,000		7,158,600	13,892,400
Swiss francs—						
1990—May 15	5.125	May 15/84	156,080,000		156,080,000	
Total			177,131,000		163,238,600	13,892,400

[1] Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.
[2] Subject to redemption before maturity.

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

—issued at a discount in lieu of interest payments;

—term to maturity of not more than 270 days;

—transferable; and,

—bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 1991.

Table 10.7 presents a monthly summary of Canada bill issues and redemptions.

TABLE 10.7

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	$	$	$
April, 1990	580,099,998	1,145,297,198	–565,197,200
May	514,558,296	438,846,810	75,711,486
June	598,835,496	554,435,760	44,399,736
July	279,316,002	412,701,231	–133,385,229
August	490,060,825	468,838,184	21,222,641
September	485,175,770	523,656,649	–38,480,879
October	668,064,819	506,158,365	161,906,454
November	749,165,920	680,928,477	68,237,443
December	579,253,545	537,033,187	42,220,358
January, 1991	580,600,410	620,863,605	–40,263,195
February	579,669,364	667,381,080	–87,711,716
March	595,274,232	582,372,586	12,901,646
	6,700,074,677	7,138,513,132	–438,438,455
Balance at April 1, 1990			1,445,793,206
Balance before valuation			1,007,354,751
Exchange valuation adjustment at March 31, 1991			717,155
Balance at March 31, 1991			1,008,071,906

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 10.8 sets out unmatured debt as at March 31, for each of the years 1986-87 to 1990-91 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 10.8

UNMATURED DEBT AS AT MARCH 31, FROM 1987 TO 1991, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt (gross)	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1991	147,104	10.52	34,444	10.75	3,492	10.19	139,150	10.97	14	8.50	1,008	6.42	325,212	10.72
1990	131,810	10.48	40,929	10.50	3,072	10.03	118,550	12.32	177	5.53	1,446	8.20	295,984	11.20
1989	121,121	10.61	47,756	10.50	3,005	10.03	102,700	11.30	1,911	8.73	1,131	9.41	277,624	10.82
1988	110,222	10.62	53,323	9.18	2,492	9.98	81,050	8.57	3,926	8.73	1,045	6.77	252,058	9.61
1987	100,294	10.90	44,309	8.35	1,796	10.00	76,950	7.87	5,097	9.82	1,045	5.81	229,491	9.34

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 10.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1986-87 to 1990-91 inclusively.

TABLE 10.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1991	13.80	9.66	9.67
1990	13.26	11.89	13.26
1989	12.15	8.63	12.14
1988	9.58	6.90	8.53
1987	9.89	6.80	6.80
Six-month bills—			
1991	13.84	9.54	9.66
1990	13.59	11.59	13.59
1989	12.76	8.93	12.58
1988	10.53	7.17	8.81
1987	9.67	6.94	6.94
Other bills—			
1991	13.93	9.22	9.56
1990	13.51	10.97	13.51
1989	12.88	9.23	12.66
1988	11.10	7.38	9.02
1987	9.66	7.13	7.19

Maturity of Government Debt

Table 10.10 presents total unmatured debt arranged in order of maturity.

TABLE 10.10

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt (gross)	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1992	13,155	10.54	3,417	10.75	6	7.08	139,150	10.97			1,008	6.42	156,736	10.90
1993	15,726	10.61	4,597	10.75	7	7.36			14	8.50			20,344	10.64
1994	15,772	10.48	2,795	10.75	8	7.53							18,575	10.52
1995	13,865	10.83			9	8.55							13,874	10.83
1996	12,744	10.37			10	8.94							12,754	10.37
1997/2001	32,197	10.03	12,069	10.75	75	10.68							44,341	10.23
2002/06	20,387	11.12	11,566	10.75	309	11.85							32,262	10.99
2007/11	15,200	10.61			3,068	10.04							18,268	10.52
2012/16	6,250	10.42											6,250	10.42
2017/21	1,808	10.50											1,808	10.50
	147,104	10.52	34,444	10.75	3,492	10.19	139,150	10.97	14	8.50	1,008	6.42	325,212	10.72

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 10.11 presents the information required by Section 49 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent enterprise Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 10.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1990	Issues/ Borrowings	Retirements	March 31/1991
Unmatured debt of the Government of Canada[1]	294,562	369,425	340,084	323,903
Borrowings of enterprise Crown corporations designated as agents of Her Majesty[2]	16,708	100,022	98,853	17,877
Total	311,270	469,447	438,937	341,780

[1] Details can be found in this section.
[2] Details can be found in Section 6 (Table 6.7) of this volume.

SECTION 11

1990-91
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

CONTENTS

	Page
Other accounts reported on the Statement of Assets and Liabilities—	
Accounts receivable	11.2
Cash in transit	11.4
Cash	11.6
Fixed assets	11.8
Accumulated deficit	11.8
Other information—	
Contractual commitments	11.10
Insurance programs of agent enterprise Crown corporations	11.14
Contingent liabilities	11.16

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—accounts receivable;
—cash in transit;
—cash;
—fixed assets; and,
—accumulated deficit.

Accounts Receivable

Table 11.1 presents a summary of the balances and transactions for accounts receivable. Chart A compares accounts receivable for the last five fiscal years.

TABLE 11.1

ACCOUNTS RECEIVABLE

	April 1/1990	Credits	Charges	March 31/1991
	$	$	$	$
Non-tax revenue receivable[1]	1,998,000,000		456,000,000	2,454,000,000
Other receivables[2]	100,752,552	100,752,552	309,284,000	309,284,000
Accounts receivable of consolidated Crown corporations[3]	321,648,000		80,167,000	401,815,000
Total	2,420,400,552	100,752,552	845,451,000	3,165,099,000

[1] Non-tax revenue receivable is net of an allowance for doubtful accounts of $1,508 million for 1991 ($998 million for 1990).
[2] This account was previously reported in Table 11.4 as part of Moneys received after March 31 but applicable to the current year.
[3] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Non-tax revenue receivable

This account records accrued financial claims arising from non-tax revenue amounts owed to the Government. Non-tax revenue receivable is to be accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Table 11.2 presents additional disclosure of information related to long-term accounts receivable for non-tax revenue. A long-term account receivable is defined as an account receivable not collectable until at least 12 months after the accounting date.

Table 11.3 presents the aging for non-tax revenue receivable (net of allowance for doubtful accounts) for the period over which claims at March 31, 1991 have been outstanding.

TABLE 11.2

LONG-TERM ACCOUNTS RECEIVABLE FOR NON-TAX REVENUE
(in thousands of dollars)

	1991			1990
Categories of long-term accounts receivable for non-tax revenue	Gross accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Non-tax revenue receivable—				
Return on investments	126,851		126,851	129,563 *
Refunds of previous years' expenditure	657,138	222,735	434,403	356,372 *
Privileges, licences and permits	6,803	2,484	4,319	4,917 *
Services and service fees	2,761		2,761	
Proceeds from sales	1,645	1,079	566	786
Other non-tax revenue receivable	5,621		5,621	5,890
Total non-tax revenue receivable	800,819	226,298	574,521	497,528 *

* Comparative figures for the previous year have been restated.

CHART A
ACCOUNTS RECEIVABLE

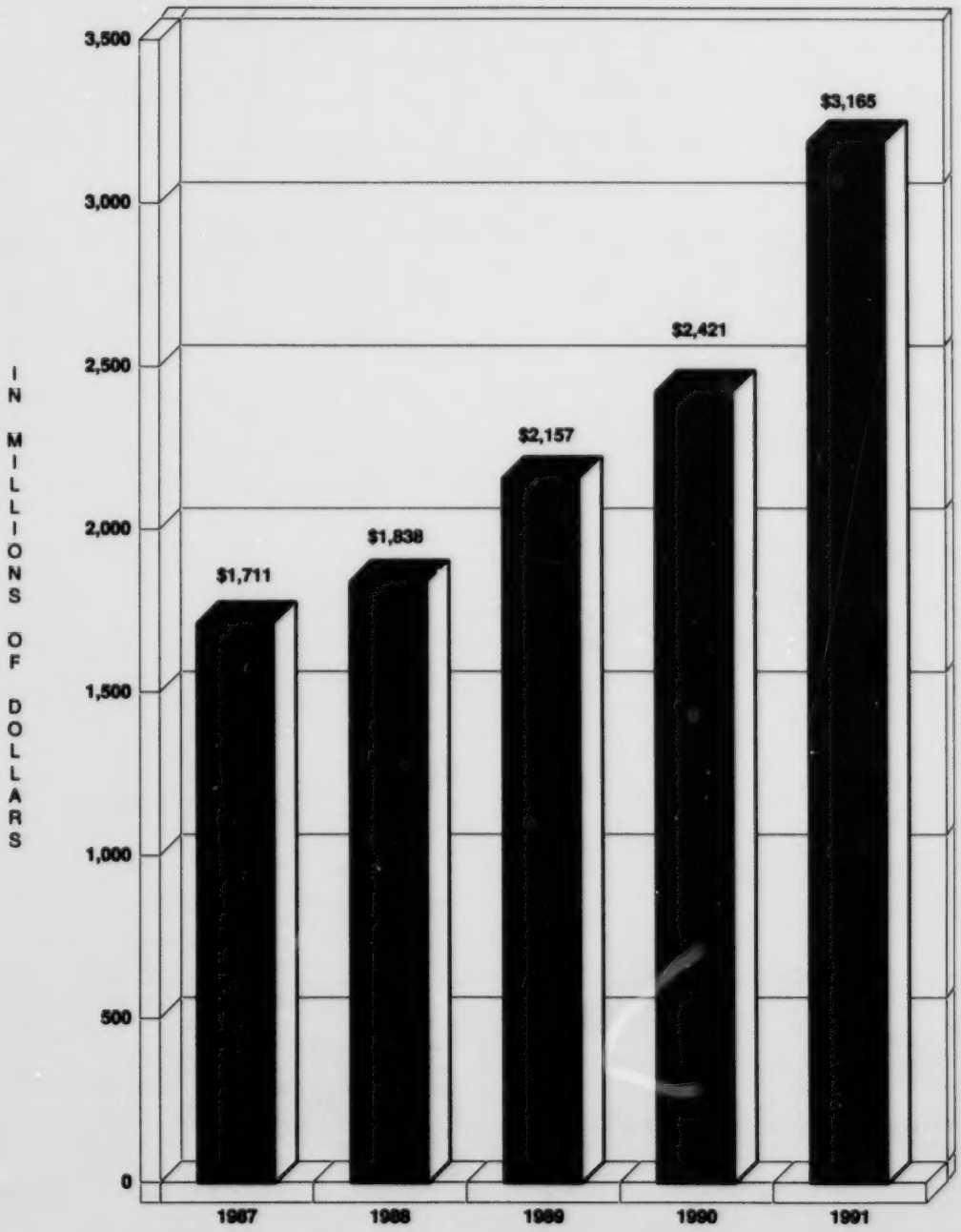


TABLE 11.3

AGING FOR NON-TAX REVENUE RECEIVABLE
(in thousands of dollars)

Categories of non-tax revenue receivable	Outstanding days				Total as at March 31,1991
	0—30	31—60	61—90	Over 90	
Return on investments	147,682	105	2,113	34,799	184,699
Proceeds from sales	9,366	6,742	2,821	4,679	23,608
Refunds of previous years'expenditure	4,703	1,197	1,642	99,824	107,366
Privileges, licences and permits	3,343	1,293	358	5,139	10,133
Services and service fees	206,217	63,527	22,641	106,953	399,338
Domestic coinage	2			1	3
Miscellaneous	171,942	13,635	96,067	486,380	768,024
	543,255	86,499	125,642	737,775	1,493,171
Other amounts					960,829[1]
Total non-tax revenue receivable (net of allowance for doubtful accounts)					2,454,000

[1] This amount represents long-term accounts receivable and other amounts, which if included, would cause the aging schedule to be misleading.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to non-tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Cash in Transit

Table 11.4 presents a summary of the balances and transactions for cash in transit. Chart B compares cash in transit for the last five fiscal years.

TABLE 11.4

CASH IN TRANSIT

	April 1/1990	Credits	Charges	March 31/1991
	$	$	$	$
Cash in hands of collectors in transit	1,776,203,283	1,776,203,283	1,772,373,171	1,772,373,171
Moneys received after March 31 but applicable to the current year	187,799,552	187,799,552	541,268,509	541,268,509
Less: portion transferred to accounts receivable—Other receivables[1]	100,752,552	309,284,000	100,752,552	309,284,000
	87,047,000	*497,083,552*	*642,021,061*	*231,984,509*
Other cash—Consolidated Crown corporations[2]	172,120,000		19,510,000	191,630,000
Total	2,035,370,283	2,273,286,835	2,433,904,232	2,195,987,680

[1] This account represents refunds of old year expenditure received prior to the closing of the accounts and credits to non-tax revenue accounts. This account is now reported in Table 11.1 as Other receivables.

[2] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

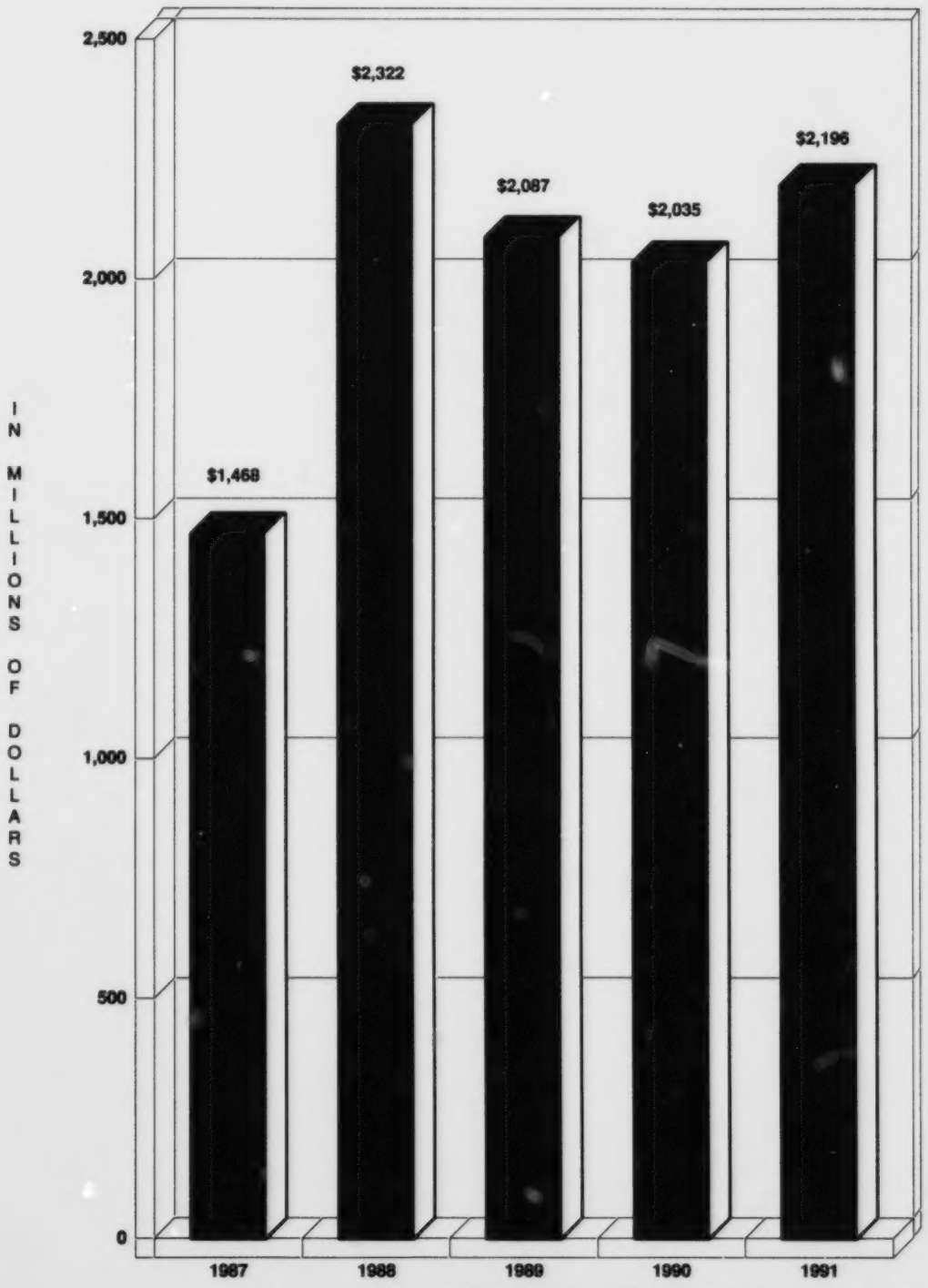
Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes receipts to be credited to asset, liability, (in exceptional cases) tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

CHART B
CASH IN TRANSIT



Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 11.5 presents a summary of the balances and related transactions in current and special Receiver General deposits. Chart C compares cash for the last five fiscal years.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 11.5

CASH

	April 1/1990	Receipts	Disbursements	March 31/1991
	$	$	$	$
Receiver General—				
Current deposits—				
Canadian currency	1,369,320,533	578,091,697,419	577,001,744,681	2,459,273,271
Foreign currencies	119,904,269	2,144,293,830	2,155,723,306	108,474,793
Special deposits	22,467,918	1,059,435,077	1,080,825,065	1,077,930
Total	1,511,692,720	581,295,426,326	580,238,293,052	2,568,825,994

Receiver General current deposits

The monthly balances of Canadian and foreign currency deposits for the last five years are presented in the following tables:

TABLE 11.6

CASH IN CANADIAN CURRENCY DEPOSITS
(in millions of dollars)

At end of month of	Year ended March 31				
	1991	1990	1989	1988	1987
April	1,458	821	865	7,268	3,491
May	2,928	3,353	3,874	4,046	4,874
June	1,675	2,636	2,348	615	2,951
July	1,280	1,466	3,588	3,101	3,190
August	1,555	3,112	3,021	1,814	2,474
September	1,192	869	1,953	2,532	1,658
October	2,130	1,064	5,028	5,624	5,104
November	1,664	331	76	7,154	2,141
December	3,958	2,658	3,083	2,942	3,343
January	3,652	4,241	912	2,829	3,123
February	2,012	2,981	988	2,654	4,075
March	2,459	1,369	1,708	1,381	4,479

TABLE 11.7

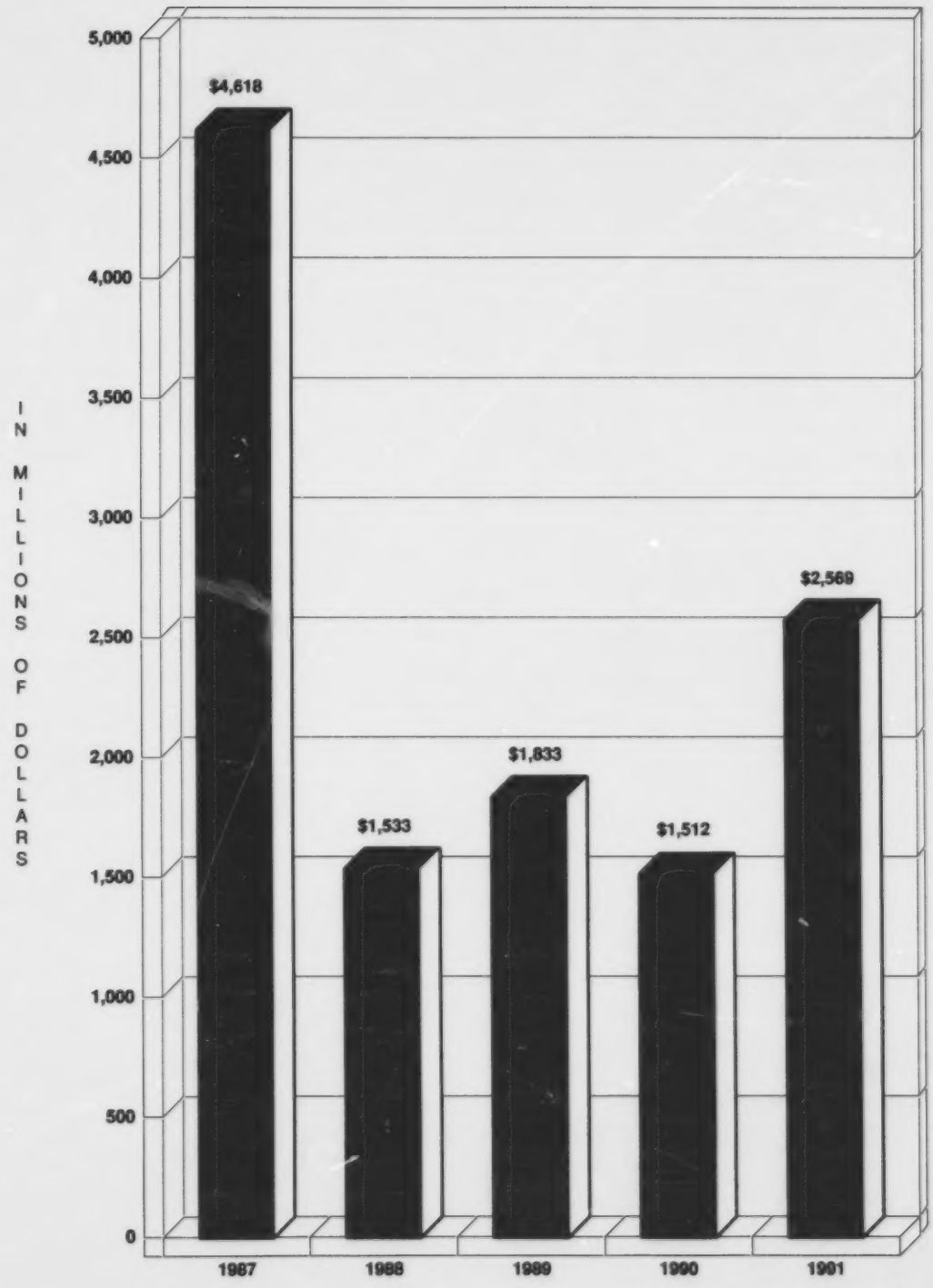
CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Year ended March 31				
	1991	1990	1989	1988	1987
April	57	51	110	74	73
May	83	77	95	81	82
June	113	79	99	111	71
July	92	84	97	106	83
August	83	55	80	83	83
September	77	65	91	72	63
October	85	51	116	70	57
November	61	80	50	79	81
December	74	40	40	87	105
January	56	73	61	107	79
February	72	84	151	78	73
March	108	120	101	136	122

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

CHART C
CASH


5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
IN MILLIONS OF DOLLARS
$4,618
$1,533
$1,833
$1,512
$2,569
1987
1988
1989
1990
1991

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume).

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Accumulated Deficit is published in Section 2 of this volume.

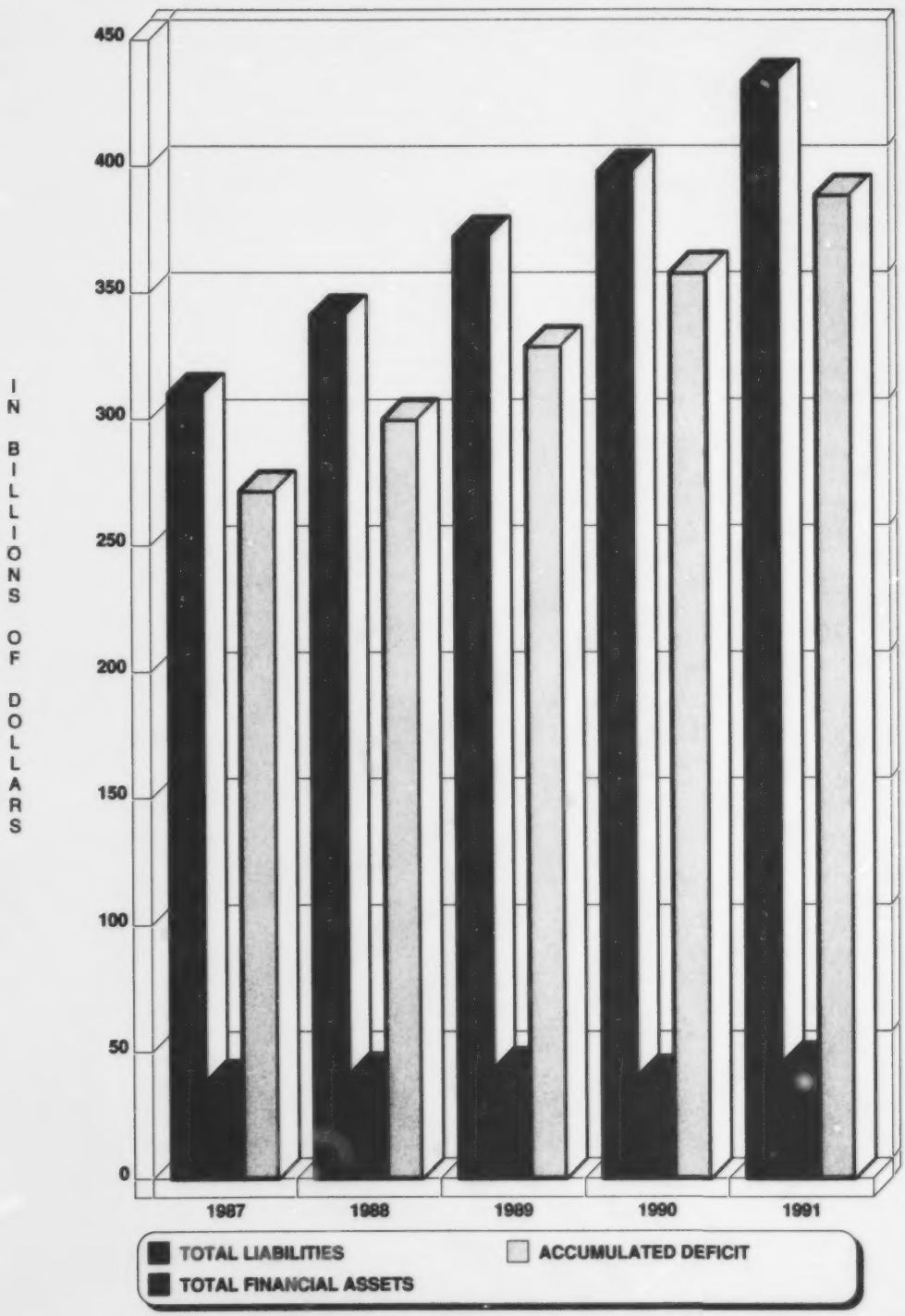
Table 11.8 presents a five year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets. Chart D compares the accumulated deficit in terms of total liabilities and total financial assets for the last five fiscal years.

TABLE 11.8

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* total financial assets	Accumulated deficit	
			Amount	Increase or decrease (–)
1991	433,932	45,503	388,429	30,618
1990	398,036	40,225	357,811	28,996
1989	372,147	43,332	328,815	28,951
1988	341,132	41,268	299,864	28,201
1987	310,110	38,447	271,663	30,733

CHART D
ACCUMULATED DEFICIT



OTHER INFORMATION

Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories: fixed assets, purchases, operating leases and capital leases.

All outstanding contractual commitments of $100 million or more per project at year end are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Fixed assets, purchases and operating leases

Table 11.9 provides details of contractual commitments that involve fixed assets, operating leases and purchases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 14 to the audited financial statements in Section 2 of this volume.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto and including military equipment, from which benefits are expected to be derived during their useful life and including land.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property. There were no contractual operating leases in excess of $100 million outstanding at year end.

TABLE 11.9

FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 1991
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1992	1993	1994	1995	1996	1997 and subsequently
Fixed assets—										
Industry, Science and Technology										
National Research Council of Canada—										
Canadian Space Station	206	206	80	126	116	10				
National Defence—										
Tribal Class Update and Modernization Program—Warships	1,738	1,539	1,101	438	130	171	99	38		
Arctic and maritime surveillance aircraft	230	186	7	179	161	18				
Low Level Air Defence—Anti-aircraft guns and surface-to-air missiles	1,114	982	554	428	200	149	41	14	24	
Canadian Patrol Frigate Program—Warships	9,276	7,500	4,997	2,503	668	491	377	274	145	548

TABLE 11.9

FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 1991—*Concluded*
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1992	1993	1994	1995	1996	1997 and subse-quently
North American Air Defence Modernization—Land, buildings, radar sites and communications equipment	1,201	873	675	198	125	69	4			
National Revenue—Taxation Computers	149	149		149	24	24	28	33	40	
Transport—Automated flight data processing and display systems	377	377	39	338	65	53	53	110	53	4
Sub total	14,291	11,812	7,453	4,359	1,489	985	602	469	262	552
Consolidated Crown corporations—VIA Rail Canada Inc Land maintenance		181		181	1	1	1	2	2	174
Sub total		181		181	1	1	1	2	2	174
Total fixed assets	14,291	11,993	7,453	4,540	1,490	986	603	471	264	726
Purchases — Industry, Science and Technology Canadian Space Agency—Radarsat Project	105	105	92	13	13					
National Defence—Ammunition	1,780	1,780	1,543	237	171	36	30			
Total purchases	1,885	1,885	1,635	250	184	36	30			
Total	16,176	13,878	9,088	4,790	1,674	1,022	633	471	264	726

Capital Leases

Table 11.10 provides details of commitments under capital lease arrangements which are summarized in Note 14 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 11.11 presents commitments under capital lease arrangements in order of maturity. Table 11.12 presents details of purchase options exercised during the year.

TABLE 11.10

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1991			
						Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Communications—									
National Film Board									
Vax System 3600	March 9, 1989	5	1,515	1,637	9.5	881	75		806
Industry, Science and Technology									
Computers	Sept 6, 1990	3	1,838	2,031	5.0	1,725	150		1,575
National Revenue—Taxation									
Cartridge library	Aug 17, 1989	5	1,934	3,574	20.8	2,674	996		1,678
Parliament—									
House of Commons									
Vax System	Aug. 1, 1990	3	1,300	1,646	11.5	1,352	245		1,107
Privy Council—									
Economic Council of Canada									
Computer	April 25, 1990	4	365	417	5.5	347	38		309
Public Works									
Guy Favreau Building, Montréal	Dec 1,1983	35	87,600	422,950	12.7[2]	340,645	253,857		86,788
240 Sparks St, Ottawa	Jan 1, 1979	35	63,703	213,500	9.1[2]	138,775	81,096		57,679
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.4[2]	130,593	76,842		53,751
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.3[2]	56,334	33,059		23,275
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	9.7[2]	363,783	228,771		135,012
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.5[2]	40,478	30,990		9,488
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.2[2]	159,040	120,590		38,450
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	11.8[2]	17,327	12,481		4,846
Place Vincent Massey, Hull	Aug 1, 1986	25	23,439	78,627	12.8[2]	63,947	40,772		23,175
Canada Place, Edmonton	Oct 1, 1988	35	105,000	438,865	11.7[2]	407,518	303,229		104,289
			565,841[1]	2,299,655		1,718,440	1,181,687		536,753
Sub total			572,793	2,308,960		1,725,419	1,183,191		542,228
Consolidated Crown Corporation—									
Canadian Broadcasting Corporation									
Computer	July 1, 1990	4	1,355	1,972	7.4	1,465	150		1,315
Total			574,148	2,310,932		1,726,884	1,183,341		543,543

[1] Estimated fair value.

[2] Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

TABLE 11.11

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY
(in thousands of dollars)

	Payments due in											
Department and agency	1992	1993	1994	1995	1996	1997 to 2001	2002 to 2006	2007 to 2011	2012 to 2016	2017 to 2021	2022 to 2026	Total
Communications—												
National Film Board												
Remaining payments	293	294	294									881
Imputed interest	49	26										75
Net commitments	244	268	294									806
Industry,Science and Technology												
Remaining payments	613	613	499									1,725
Imputed interest	79	59	12									150
Net commitments	534	554	487									1,575
National Revenue—Taxation												
Remaining payments	541	541	541	1,051								2,674
Imputed interest	348	308	279	61								996
Net commitments	193	233	262	990								1,678
Parliament—												
House of Commons												
Remaining payments	440	440	472									1,352
Imputed interest	127	102	16									245
Net commitments	313	338	456									1,107
Privy Council—												
Economic Council of Canada												
Remaining payments	104	104	104	35								347
Imputed interest	17	12	7	2								38
Net commitments	87	92	97	33								309
Public Works												
Remaining payments	63,664	63,664	63,664	63,664	63,664	318,319	318,319	328,913	243,857	159,364	31,348	1,718,440
Imputed interest	59,504	59,074	58,597	58,070	57,485	276,243	248,880	192,774	113,219	52,396	5,445	1,181,687
Net commitments	4,160	4,590	5,067	5,594	6,179	42,076	69,439	136,139	130,638	106,968	25,903	536,753
Consolidated Crown Corporation—												
Canadian Broadcasting Corporation												
Remaining payments	268	269	928									1,465
Imputed interest	77	63	10									150
Net commitments	191	206	918									1,315
Summary												
Remaining payments	65,923	65,925	66,502	64,750	63,664	318,319	318,319	328,913	243,857	159,364	31,348	1,726,884
Imputed interest	60,201	59,644	58,921	58,133	57,485	276,243	248,880	192,774	113,219	52,396	5,445	1,183,341
Net commitments	5,722	6,281	7,581	6,617	6,179	42,076	69,439	136,139	130,638	106,968	25,903	543,543

TABLE 11.12

CAPITAL LEASES—PURCHASE OPTIONS EXERCISED DURING THE YEAR
(in thousands of dollars)

Department and agency identification of capital leases	Original lease plan				Values upon exercise of purchase option					
	Total minimum lease payments including final purchase options	Imputed interest	Executory costs	Net commitments	Total minimum lease payments including purchase options exercised	Imputed interest	Net minimum lease payments	Executory costs	Purchase options exercised	Market or appraisal value of acquisition
Indian Affairs and Northern Development										
Computers	6,088	1,574		4,514	6,055	1,541	4,514		215	267
Industry, Science and Technology										
Computers	2,903	480	840	1,583	1,944	328	1,616		33	N/A
Total	8,991	2,054	840	6,097	7,999	1,869	6,130		248	267

N/A—Not available.

Insurance Programs of Agent Enterprise Crown Corporations

At present, three Crown corporations operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, two of the Crown corporations have required loans or other funding from the Government to meet obligations.

Information presented in Table 11.13 has not been audited since the information presented therein is derived from interim financial statements. The most recent annual financial statements of these corporations may be found in Volume III of the Public Accounts. Insurance programs of agent Crown corporations are summarized in Note 15 to the audited finacial statements in Section 2 of this volume.

In Table 11.13, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 11.13

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1991
(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]								Export Development Corporation[3]	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund		Home Improvement Loan Fund		Rental Guarantee Fund			
	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90	1990-91	1989-90
Insurance in force as at reporting date	291,400	233,022	53,680	49,830	5,459	4,472	[4]	[4]	N/A	N/A	4,999	4,326
Opening balance of Fund	–888	–1,062	83	–82	1	[4]	1	1	16	12	47	45
Revenue for the year—												
Premiums and fees	271	245	190	161	2	1					23	26
Investment income	3	4	98	71	1	1			1			
Other revenue	12	25	1		1				1	1		
Total revenue	286	274	289	232	4	2	[4]	[4]	2	1	23	26
Expense for the year—												
Loss on claims	–79	–78	108	–6							21	23
Interest on loans	144	165										
Administrative	12	13	77	73	1	1			1	–3	1	1
Funds returned to Government												
Total expense	77	100	185	67	1	1	[4]	[4]	1	–3	22	24
Net income/loss (–) for the year	209	174	104	165	3	1	[4]	[4]	1	4	1	2
Closing balance of Fund	–679	–888	187	83	4	1	1	1	17	16	48	47
Net claims during the year[5]	–60	–195	33	–30	N/A	N/A	[4]	[4]	N/A	N/A	3	7
Five year average of net claims paid	117	258	–14	13	N/A	N/A	[4]	[4]	N/A	N/A	5	2

N/A—Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded, in part, by loans from the Government of $1,225 million at March 31, 1991 ($1,375 million at March 31, 1990). The Government is continuing to explore alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the accounts of Canada for the losses experienced by CDIC.

[2] Canada Mortgage and Housing Corporation (CMHC) administers four funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 1990 disclosed that the Fund is more than sufficient to pay all future claims with respect to business in force. The surplus as at September 30, 1990 was estimated to be $143.5 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government, guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of $5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. Therefore, operating particulars of this Program are not included in this summary but some information will be found in the notes to the Government of Canada Statement of Contingent Liabilities.

[3] The Export Development Corporation provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for future claims based on previous claims experience.

[4] Less than $500,000.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for Government enterprises, all Government organizations are accounted in the financial statements by consolidation. Government enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

Consequently, the contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 11.14 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations,refer to Table 5.4—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations are not consolidated with those of the Government but details of these contingencies may be found in Table 6.10—"Contingent Liabilities of Enterprise Crown Corporations". Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 11.13 of this section.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total as are the contingent liabilities of consolidated Crown corporations in the following table. This table is also summarized in Note 16 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1991

	Authorized limit (where applicable)[1]	Contingent liability[2]	Percentage of net claims to outstanding guarantees (where applicable)[3]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	130,500	130,500	
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	750,000,000	67,853,450[4]	0.1
From other than agents—			
Guarantee programs of the Government—			
Canada Student Loans Act	6,861,782,553	3,060,677,585	2.7
Small Businesses Loans Act	1,010,508,051[5]	502,541,220	5.7
Atlantic Enterprise Program	185,959,769	185,959,769[6]	1.8
Advance Payments for Crops Act	400,000,000	164,748,833	0.2
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	363,879,064[5]	135,081,804	1.0
Enterprise development program and Canadian Industrial Renewal Board	927,647,531	10,093,445[7]	13.0
Fisheries Improvement Loans Act	10,221,608[5]	5,763,095	5.4
Regional Development Incentives Act	20,704,075	2,776,910	60.3
Loans to Indians by approved lenders for on-reserve housing	[8]	530,126,865[4]	0.1
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	914,425,000[9]	504,866,021[9]	1.2
Indian economic development	33,921,912[10]	3,859,048[4]	2.5
	10,729,049,563	*5,106,494,595*	

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1991—*Continued*

	Authorized limit (where applicable)[1]	Contingent liability[2]	Percentage of net claims to outstanding guarantees (where applicable)[3]
	$	$	%
Other explicit loan guarantees—			
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	265,585,807	
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	230,000,000	199,500,000	
Loans to Marine Industries Limited for acquisition of assets	55,000,000	40,000,000	
Loan to St Marys Paper Inc to modernize and expand a paper making facility at Sault Ste Marie, Ontario	15,000,000	15,000,000	
Loans for the restructuring of Maislin Industries Ltd	7,685,817[9]	7,685,817[9][11]	
Loan to Seafreez Food Limited for acquisition of assets	15,000,000	5,100,000	
Loan to Nardex Canada Ltée for the manufacture of radio-protection and radio-telecommunication systems	403,750	403,750	
Loans for the financing of Cheticamp Fishermen's Co-operative Society Ltd	360,000	107,632	
	598,449,567	*533,383,006*	
Insurance programs of the Government—[12]			
Insurance against accidents at nuclear installations under the Nuclear Liability Act[13]	675,000,000	663,964,479	
Insurance under the Fishing Vessel Insurance Plan[14]	25,471,342	281,388,000	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	7,000,000,000[15]	89,000,000	
	7,700,471,342	*1,034,352,479*	
Other explicit guarantees—[16]			
Contribution of up to 25% of eligible construction costs under the Hibernia Development Project Act	1,040,000,000	1,040,000,000	
Guarantees under the Prairie Grain Advance Payments Act		877,469,969	[17]
Funding of 31 2/3% of construction costs of a heavy oil upgrader in Lloydminster, Saskatchewan	275,400,000	275,400,000	
Guarantees under the Agricultural Products Cooperative Marketing Act		56,895,283	2.3
Guarantee of electricity sales by Yukon Energy Corporation to Curragh Resources Inc	1,800,000	1,800,000[18]	
Guarantee to the City of Toronto of payment by H&D International Group of 25% of the estimated cost of a pedestrian bridge connecting Skydome Stadium to Harbourfront Corporation property	500,000	500,000	
	277,700,000	*2,252,065,252*	
Total explicit guarantees	20,055,800,972	8,994,279,282	
CLAIMS AND PENDING AND THREATENED LITIGATION		15,856,162,156[9][19]	
COMPREHENSIVE NATIVE LAND CLAIMS		1,248,000,000[20]	
Sub total[21]		26,098,441,438	
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		81,438,000[22]	
Total		26,179,879,438	

[1] The authorized limits indicated in the above statement, represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

[2] A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

[3] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees for the same period computed as at March 31, 1991. In some situations, where historical data is not readily available, departmental estimates have been used.

[4] Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, $61,646,051 and for Indian economic development, $816,473. As at March 31, 1991, no loans had been issued for these amounts.

[5] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee by lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies according to the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[6] The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($135,276,005 as at March 31,1991) and in the Gaspé Peninsula and Magdalene Islands of Québec where administration of the Program is the responsibility of the Department of Industry, Science and Technology ($50,683,764 as at March 31, 1991). Industry, Science and Technology also has responsibility for all capital projects in excess of $20 million.

[7] Includes $62,034 attributable to the Canadian Industrial Renewal Board.

[8] The authorized limit for loan guarantees for on-reserve housing totals $750,000,000 (as shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[9] Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of the statement.

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1991—*Concluded*

[10] The maximum aggregate amount that may be paid or that may have been paid from the Consolidated Revenue Fund (CRF) relative to Indian economic development in previous, current or subsequent years, with respect to all guarantees authorized and granted, is set at $60 million. As at March 31, 1991, $26,078,088 has been expended from the CRF leaving a balance of $33,921,912 available for disbursement.

[11] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $20,361,132 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Government will be called upon to make further payments to settle remaining obligations to creditors when certain issues are settled in US Federal Court, however the amount cannot be determined at present with any certainty.

[12] Since 1984, the Canada Mortgage and Housing Corporation (CMHC) has operated the Mortgage Rate Protection Program on behalf of the Government. In return for payment of a premium, CMHC will reimburse homeowners 75% of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 1991 amounted to only $911,000 ($911,000 at March 31, 1990). Premiums collected by CMHC are remitted directly to the Consolidated Revenue Fund (CRF) and obligations are ultimately payable from the CRF. Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.

[13] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 9 Canadian nuclear installations as at March 31, 1991.

[14] The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen in meeting abnormal capital losses. A consolidated specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances in accordance with regulations by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1991, the insured value of vessels under the Plan amounted to $281,388,000; the balance of the account was $25,321,342 and outstanding claims against the Plan amounted to $1,250,000.

[15] The Export Development Act specifies that Export Development Corporation may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of $7 billion, the authorized limit.

[16] A letter of comfort has been issued with respect to credit grain sales by The Canadian Wheat Board. The letter states that the Government will assume responsibility for the liabilities arising from defaults in payment by countries purchasing Canadian grain on credit. Receivables under this guarantee amounted to $5.2 billion at March 31, 1991.

[17] Less than 0.1%.

[18] The Government has agreed to pay Yukon Energy Corporation up to $300,000 per year up to March 31, 1997 should electricity sales to Curragh Resources Inc. fall below specified limits.

[19] Classified as follows:

	(in millions of dollars)
a. alleged breach of written, verbal, statutory contracts including construction disputes	1,044
b. damage to property including loss of income	2,730
c. physical and mental injury including accidents, false imprisonment	190
d. expropriation and land claims	10,716
e. government employee disputes	38
f. not otherwise classified, miscellaneous	1,163
Sub total	15,881
Less duplicated claims	25
Total	15,856

Included in (d.) above is $10.3 billion, a majority of which is related to native statutory and treaty obligations representing plaintiffs' claims in 85 litigation cases. There are another 134 similar cases for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable. The Government also has 292 specific native claims of which $121 million is included in (d.) and represents plaintiffs' claims in 54 cases. The amounts involved for the remaining 238 claims cannot be determined at this time and no amount for such claims is shown.

[20] The Government has 7 comprehensive native land claims under negotiation. A further 20 claims have been validated and are awaiting negotiation. Another 9 are under review. Of the 7 comprehensive claims, 2 are in the final stages of negotiation. Should the 2 claims be ratified, the Government would be liable to pay financial compensation over a number of years as follows:

	(in millions of dollars)
Council for Yukon Indians	248
Tungavik Federation of Nunavut	612
	860
Implementation costs over the next ten years	388
	1,248

Although the Dene Nation and Métis Association failed to ratify their claim in total in July 1990, it will form the basis for final negotiation by regions. This claim amounting to $504 million plus associated costs of $212 million, is now included in Claims and Pending and Threatened Litigation under expropriation and land claims.

[21] Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Three departments reported contingent gains as at March 31, 1991 totalling $9.1 million.

[22] In accordance with the Government's significant accounting policies, the contingent liabilities of Crown corporations that rely on Government funding as their principal source of revenue, are consolidated with those of the Government. See Table 5.4 of this volume for further details of contingent liabilities of consolidated Crown corporations.

SECTION 12

1990-91
PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Accounts payable, **2.9**, **8.4**, **8.5**
Accounts receivable, **2.8**, **11.2**, **11.3**
Accounts receivable of consolidated Crown corporations, **11.2**, **11.4**
Accumulated deficit, **2.15**, **11.8**, **11.9**
of consolidated Crown corporations, **11.2**
statement for the year ended March 31, 1991, **2.6**
Administered trust accounts, **7.13**, **7.17**
Advance account—Canadian Film Development Corporation, **7.19**, **7.25**
Advance payments—Statistics Canada, **7.21**, **7.29**
African Development Bank, **6.37**, **6.39**, **6.40**
Aging for non-tax revenue receivable, **11.4**
Agricultural Commodities Stabilization Accounts, **5.10**, **5.12**
Agricultural service centres, **6.30**, **6.31**
Agriculture development workshops, **7.19**, **7.24**
Air Canada, **6.43**, **6.45**, **6.49**
Alexander Graham Bell National Historic Site, **5.11**, **5.15**
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government, **2.9**, **8.4**, **8.5**
Allowance for employee benefits, **2.9**, **8.4**, **8.5**
Allowance for the actuarial liability for employee pensions, **7.7**, **7.10**
Allowance for valuation, **6.6**, **6.53**
Annuities agents' pension account, **7.19**, **7.23**
Armed services—Estates, **7.13**, **7.16**
Army benevolent fund, **7.22**, **7.31**
Asian Development Bank, **6.37**, **6.40**
Assets and liabilities, statement of, **2.8**
Atlantic Development Board carry-over projects, **6.28**, **6.29**, **6.31**
Atlantic Provinces Power Development Act, **6.28**, **6.29**, **6.31**
Atomic Energy of Canada Limited, **6.10**, **6.11**
Atomic Energy of Canada Limited regional seismic monitoring station, **7.20**, **7.26**
AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA, **2**
Authorities for transactions, **2.12**
Aviation gas and diesel fuel—Excise tax, **3.6**

B

Bank of Canada, **6.11**, **6.13**
Bankruptcy Act,
income from securities in trust, **7.20**, **7.25**
securities in trust, **7.20**, **7.25**
unclaimed dividends and undistributed assets, **7.20**, **7.25**
Benefit fund, **7.13**, **7.17**
Borrowing authorities, **2.13**
Borrowings by agent enterprise Crown corporations, **6.24**
Borrowings by consolidated agent Crown corporations, **5.8**
Borrowings by enterprise Crown corporations, **6.25**
Borrowings expected to be repaid by these enterprise Crown corporations, **2.9**
Borrowings of agent enterprise Crown corporations, **2.9**
Borrowings of consolidated Crown corporations, **8.6**, **8.7**

B—*Concluded*

Budgetary
deficit, **1.2**, **1.4**
expenditure, **2.6**, **4.3**
expenditure in 1990-91, **4.7**
revenue, **2.6**, **3.3**
revenue in 1990-91, **3.8**
transactions, **1.6**, **1.7**, **1.8**, **2.6**
BUDGETARY EXPENDITURE, **4**
BUDGETARY REVENUE, **3**

C

Canada bills, **2.9**, **10.4**, **10.13**
issues and redemptions, **10.14**
Canada Business Corporations Act—Unclaimed dividends and undistributed assets, **7.20**, **7.25**
Canada Deposit Insurance Corporation, **2.8**, **6.6**, **6.7**, **6.8**
Canada Development Investment Corporation, **6.11**, **6.13**, **7.12**
Canadair Limited, **7.12**, **7.14**
The de Havilland Aircraft of Canada Limited, **7.12**, **7.14**
Canada Employment and Immigration Commission relating to the Unemployment Insurance Account, **5.16**
Canada Foundation account, **7.20**, **7.27**
Canada/Manitoba Agri-Food development projects, **7.19**, **7.25**
Canada Mortgage and Housing Corporation, **2.8**, **6.6**, **6.7**, **6.8**
Canada Pension Plan, **2.18**
Canada Pension Plan Account, **2.9**, **7.4**, **7.5**
Canada Pension Plan Account and the Canada Pension Plan Investment Fund, **7.32**
Canada Ports Corporation, **6.11**, **6.13**
Canada Post Corporation, **6.11**, **6.14**
account, **7.12**, **7.15**
Canada/Provinces livestock drought agreements, **7.19**, **7.24**
Canada/Saskatchewan agricultural community water infrastructure, **7.19**, **7.25**
Canada savings bonds, **2.9**, **10.4**, **10.10**
held on account of employees, **10.4**
held on account of the Payroll Savings Plan, **10.4**
Canadair Limited, **6.46**, **6.51**, **7.12**, **7.14**
Canadian Broadcasting Corporation, **6.11**, **6.14**
Canadian Centre for Occupational Health and Safety—Donations, **5.11**, **5.14**
Canadian Commercial Bank, **6.45**, **6.46**, **6.49**, **6.52**
Canadian Dairy Commission, **6.11**, **6.14**
account, **7.11**, **7.13**
Canadian defence industry, **6.46**, **6.51**
Canadian Film Development Corporation
advance account, **7.19**, **7.25**
special account, **7.11**, **7.13**
Canadian Forces housing projects, **6.46**, **6.51**
Canadian Forces Superannuation Account, **7.7**, **7.8**
Canadian International Development Agency—Guarantee deposits, **7.20**, **7.27**
Canadian jobs strategy program, **7.20**, **7.25**
Canadian Museum of Civilization, **7.11**, **7.14**
Canadian Museum of Nature, **7.11**, **7.14**
Canadian National Railway Company, **2.8**, **6.6**, **6.10**, **6.12**
Canadian National (West Indies) Steamships Ltd, **6.11**, **6.14**, **7.13**, **7.17**

C—*Concluded*

Canadian Ownership Account, 5.10, 5.12
Canadian Ownership special charge, collected, 5.10
Canadian producers of frozen groundfish, 6.46, 6.49
Canadian Radio-television and Telecommunications Commission—
  Shared-cost projects, 7.19, 7.25
Canadian Saltfish Corporation, 6.11, 6.14
Canadian Sports Pool Corporation—Other
  outstanding liabilities, 7.21, 7.30
Canarctic Shipping Company Limited, 6.43, 6.44
Candidates' election deposits, 7.12, 7.15
Cape Breton Development Corporation, 6.11, 6.15
Capital leases, 11.12, 11.14
  purchase options exercised during the year, 11.14
Caribbean Development Bank, 6.37, 6.39, 6.40
Cartierville Airport account, 7.22, 7.31
Cash, 2.8, 11.6, 11.7
  balance at beginning of year, 2.6
  balance at end of year, 1.6, 1.11, 2.6
  in Canadian currency deposits, 11.6
  in foreign currency deposits, 11.6
  in hands of collectors and in transit, 11.4
  in transit, 2.8, 11.4, 11.5
Child-support—Shared-cost project, 7.21, 7.29
China, loan to, 6.33
Civil service insurance fund, 7.19, 7.22
Claudia de Hueck Bequest Account, 5.10, 5.13
Commitments under capital lease arrangements, 11.12
  in order of maturity, 11.13
Common Fund for Commodities, 6.38, 6.41
Common school funds—Ontario and Quebec, 7.20, 7.27
Commonwealth War Graves Commission, 6.46, 6.53
Company stock option, 6.46, 6.51
Comparative Statement of Financial Assets and Liabilities, 1.9
Comprehensive development plan agreement, 6.28, 6.31
Computerized space programming methodology, 7.21
CONSOLIDATED ACCOUNTS, 5
Consolidated Crown corporations, 5.3, 11.4
Consolidated specified purpose accounts, 5.10
Construction of multi-purpose exhibition buildings, 6.45, 6.47
Consumer and Corporate Affairs—Deposit account, 7.20, 7.25
Continental geoscience division—Ontario Hydro, 7.20, 7.26
Contingent liabilities, 11.16
  enterprise Crown corporations, 6.26
  of consolidated Crown corporations, 5.8
  of the Government of Canada, 2.21
Contractors' and other holdbacks, 8.6, 8.7
Contractors' security deposits, 7.12, 7.16
Contractual commitments, 2.20, 11.10
Cooperative Energy Corporation, 6.43, 6.44
Corporation income tax, 2.7, 3.6, 3.8
Corporation of the City of Montreal, 6.46, 6.52
Correctional Service—Federal sales tax, 8.6, 8.7
Cost recoverable technical assistance program, 7.20, 7.27
Cost-shared agreements—Research, 7.19, 7.25
Council for Yukon Indians, 6.46, 6.49
Crop reinsurance fund, 5.10, 5.12
Crown corporations,
  consolidated, 2.16
  enterprise, 2.16, 6.7, 6.10
  loans, investments and advances, 2.8
Crown corporations' surplus moneys, 7.12, 7.15
  St Lawrence Seaway Authority, The, 7.12
Cultural property, 6.45, 6.47
Customs import duties, 2.7, 3.6, 3.9

D

Defence production loan account, 6.46, 6.52
Deficit,
  accumulated, 2.8
  and the net debt, 1.2
Dependants' pension fund, 7.19, 7.24
Deposit account,
  Canadian Museum of Civilization, 7.11, 7.14
  Canadian Museum of Nature, 7.11, 7.14
  Consumer and Corporate Affairs, 7.20, 7.25
  National Gallery of Canada, 7.11, 7.14
  National Museum of Science and Technology, 7.11, 7.14
Deposit and trust accounts, 2.9, 7.4, 7.11
Detailed statement,
  Expenditure transactions, 1.8
  Foreign exchange, unmatured debt and cash transactions, 1.11
  Non-budgetary transactions, 1.10
    other transactions, 1.10
  Revenue and expenditure transactions, 1.13
  Revenue transactions, 1.7
  Transactions—Certain specified purpose accounts, 1.11
    Canada Pension Plan Account, 1.11
    Superannuation accounts, 1.12
Details of Transfer Payments by Province, 4.13
Developing countries—International development
  assistance, 6.33, 6.34
Development of export trade, 6.33, 6.36, 6.45, 6.48
Diesel Technology Research and Development—NYSERDA,
  7.20, 7.26
Domestic coinage, 3.6, 11.4
Donations—Canadian Centre for Occupation Health and
  Safety, 5.11, 5.14
Donations for research—Medical Research Council, 5.10, 5.14
Dyskinesia and torticollis research, 7.22, 7.30

E

Economic summit account, 7.20, 7.27
Eldorado Mining and Refining Limited—Unpresented capital
  stock, 8.6, 8.7
Energy taxes, 3.6, 3.9
Enterprise Crown corporations, 2.16, 6.7
  all other, 6.10
Environmental Studies Research Funds, 5.10, 5.13
Eskimo loan fund, 6.46, 6.50
Estates—Armed services, 7.13, 7.16
Estates fund, 7.13, 7.17
Exchange Fund Account—Audited financial statements, 9.5
Excise duties, 3.6
Excise tax—
  Aviation gas and diesel fuel, 3.6
  Gasoline, 3.6
Excise taxes and duties, 2.7, 3.6, 3.9
  other, 3.6, 3.9
Expenditure, 2.7, 2.14
  by standard object, 2.15
  from all sources, 4.7
  under statutory authority, 4.9, 4.10
  with outside parties by type, 4.3, 4.6
Experience development program—Summer employment, 7.20, 7.25
Export Development Corporation, 2.8, 6.6, 6.7, 6.9

F

Factors affecting financial requirements, **1.5**
Factors affecting the deficit, **1.2**
Fair wages suspense account, **7.21**, **7.29**
Fairs and missions, **7.12**, **7.14**
Farm Credit Corporation, **2.8**, **6.6**, **6.7**, **6.9**
Farquharson scholarships, **7.22**, **7.30**
Federal Business Development Bank, **2.8**, **6.6**, **6.7**, **6.10**
Federal Court—Special account, **7.21**, **7.29**
Federal/provincial agreements—Canadian Space Agency, **7.21**, **7.29**
Federal-provincial employment loans program, **6.28**, **6.29**, **6.30**, **6.31**
Federal-provincial fiscal arrangements, **6.28**, **6.29**, **6.30**, **6.31**
Federal sales tax—Correctional Service, **8.6**, **8.7**
Field British Columbia and Yukon Operations of the Northern Canada Power Commission, **7.12**, **7.15**
Financial assets, **2.8**
Financial assistance under budgetary appropriations to consolidated Crown corporations, **5.9**
Financial assistance under budgetary appropriations to enterprise Crown corporations, **6.27**
FINANCIAL OVERVIEW AND SUPPLEMENTARY FINANCIAL INFORMATION, **1**
Financial position of consolidated Crown corporations—Assets and Liabilities, **5.4**
Financial position of enterprise Crown corporations—Assets and Liabilities, **6.20**
Financial requirements—Factors affecting, **1.5**
Fines—Indian Act, **7.21**, **7.28**
Fire safety evaluation system for hospitals, **7.21**
Fishing vessel insurance plan, **5.10**, **5.13**
Fixed assets, **11.8**
  purchases and operating leases, **11.10**
  purchases and operating leases at March 31, 1991, **11.10**
Foreign claims fund, **7.20**, **7.27**
FOREIGN EXCHANGE ACCOUNTS, **9**
Foreign exchange accounts, **2.8**, **9.2**, **9.3**
Foreign exchange transactions, **1.6**, **1.11**, **2.6**
Foreign governments, **7.21**, **7.30**
Forestry—Miscellaneous projects deposits, **7.20**, **7.28**
Forks sculpture contest account, **7.20**, **7.26**
Freshwater Fish Marketing Corporation, **6.11**, **6.15**

G

General security deposits, **7.11**, **7.14**
Geological survey of Canada—Research agreements, **7.20**, **7.26**
Gold, **2.17**
Goods and services tax, **2.7**, **3.6**, **3.9**
Government Annuities Account, **2.9**, **7.4**, **7.11**, **7.37**
Government of the Northwest Territories, **6.30**, **6.32**
Government of the Yukon Territory, **6.30**, **6.32**
Grassy Island National Historic Site, **5.11**, **5.15**
Great Lakes Fishery Commission—Lamprey research and control, **7.20**, **7.28**
Gross domestic product and net debt, **1.3**
Groundfish processors, **6.46**, **6.49**
Guarantee deposits,
  Canada Agricultural Products Standards Act, **7.11**, **7.13**
  Canadian International Development Agency, **7.20**, **7.27**
  Customs and Excise, **7.12**, **7.15**
  Energy, Mines and Resources—Oil and gas, **7.12**, **7.14**
  Indian Affairs and Northern Development, **7.12**, **7.15**
    reserve resources, **7.12**, **7.15**
    rotating herds, **7.12**, **7.15**

H

Haddock fishermen, **6.46**, **6.49**
Halifax 1917 explosion pension account, **7.13**, **7.16**
Halifax Port Corporation, **6.11**, **6.15**
Hamilton Harbour Commissioners, **6.46**, **6.52**
Harbourfront capital account, **7.12**, **7.15**
Harbourfront Corporation, **6.11**, **6.15**
Health insurance supplementary account, **5.10**, **5.13**
Hungarian medical school projects, **5.11**, **5.14**
Hydro-Quebec Research Institute, **6.45**, **6.48**

I

Immigration guarantee fund, **7.11**, **7.14**
Imprest account cheques, **8.5**
Imprest accounts, standing advances and authorized loans, **6.45**, **6.47**
Income from Patent Cooperation Treaty, **7.20**, **7.25**
Income from securities in trust—Bankruptcy Act, **7.20**, **7.25**
Income tax, **2.7**
Indian
  agencies revenue trust bank accounts, **7.21**, **7.28**
  band funds, **7.13**, **7.16**
    capital accounts, **7.13**
    revenue accounts, **7.13**
    shares and certificates, **7.21**, **7.28**
  compensation funds, **7.21**, **7.28**
  contributions to the subsidy housing program, **7.12**, **7.15**
  economic development fund, **6.46**, **6.50**
  estate accounts, **7.13**, **7.16**
  housing assistance fund, **6.46**, **6.50**
  moneys suspense account, **7.21**, **7.28**
  savings accounts, **7.13**, **7.16**
  special accounts, **7.21**, **7.28**
Indian Affairs and Northern Development—Guarantee deposits, **7.12**, **7.15**
Industrial and regional development program, **6.46**, **6.51**
Infrastructure projects (NATO), **7.30**
Inmates' trust fund, **7.13**, **7.17**
Insurance accounts, **5.10**, **5.13**
Insurance and death benefit accounts, **7.19**
Insurance companies—Interest on bonds, **7.22**, **7.31**
Insurance programs, **2.21**
Insurance programs of agent enterprise Crown corporations, **11.14**, **11.15**
Inter-American Development Bank, **6.37**, **6.39**, **6.40**
Interest
  accrued, **8.4**
  due, **8.4**
  on bonds—Insurance companies, **7.22**, **7.31**
  rates, unmatured debt, **10.14**
Interest and matured debt, **2.9**, **8.4**
International Bank for Reconstruction and Development (World Bank), **6.37**, **6.39**, **6.40**
International development assistance, **6.33**, **6.34**
  loans, subscriptions, contingent liabilities and commitments, **2.17**
  subscriptions, contingent liabilities and commitments, **6.39**
International Development Association, **6.37**, **6.40**
International Energy Agency—Implementing agreement, **7.20**, **7.26**
International Finance Corporation, **6.37**, **6.39**, **6.40**
International financial institutions, **6.38**, **6.41**

I—*Concluded*

International Monetary Fund—
enhanced structural adjustment facility, 6.38, 6.41
notes payable, 9.3, 9.4
subscriptions, 2.8, 9.3, 9.4
International organizations, 2.8, 6.6, 6.37
International organizations and associations, 6.38, 6.41
International reserves held in the Exchange Fund Account, 2.8, 9.3
International Tin Council, 6.38, 6.41
Inuvialuit Regional Corporation, 6.46, 6.50
Inuvik General Hospital, 5.10, 5.14
Investors' indemnity account, 5.10, 5.13

J

Jamaica, 6.33
Joint and mixed enterprises—Loans, investments and advances, 2.8, 6.6, 6.43
Joint venture—Bi-Provincial Upgrader, 6.45, 6.48

L

Labour standards suspense account, 7.21, 7.30
Lamprey research and control, Great Lakes Fishery Commission, 7.20, 7.28
Land assurance fund, 5.10, 5.13
Lending institutions, loans, investments and advances to enterprise Crown corporations, 2.8, 6.6, 6.7
Liabilities, 2.9
statement of assets and, 2.8
LOANS, INVESTMENTS AND ADVANCES, 6
Loans, investments and advances, 1.10
Loans to assist industry in the Cape Breton area, 6.45, 6.47
Loans to enterprises in Newfoundland and Labrador, 6.45, 6.47
Locally-engaged contributory pension account, 7.19, 7.24
Long-term accounts receivable for non-tax revenue, 11.2
Lower Churchill Development Corporation Limited, 6.43, 6.44

M

Mackenzie King trust account, 7.20, 7.27
Manufacturing, processing and service industries in Canada, 6.46, 6.51
Marconi celebration trust fund, 5.10, 5.13
Market development incentive payments—Alberta, 7.20, 7.26
Marketable bonds, 2.9, 10.4
payable in Canadian currency, 2.9
payable in foreign currencies, 2.9
Matured debt, 8.4
Maturity and currency of borrowings by enterprise Crown corporations, 6.25
Maturity of Government Debt, 10.15
Meanook Observatory, 7.20, 7.26
Members of Parliament retiring allowances account, 7.19, 7.24
Meritorious graduate awards, 7.13, 7.16
Military purchases excess funds deposit, 7.22, 7.31
Mingan Associates, Ltd, 6.11, 6.16
Miscellaneous accountable advances, 6.45, 6.47
Miscellaneous accountable imprest and standing advances, 6.45, 6.47
Miscellaneous departmental paylist deductions, 8.6, 8.7
Miscellaneous federal/provincial projects, 7.21, 7.30
Miscellaneous loans, investments and advances, 2.8, 6.6, 6.45

M—*Concluded*

Miscellaneous projects' deposits,
Environment, 7.20, 7.27
Fisheries and Oceans, 7.20, 7.28
Forestry, 7.20, 7.28
Miscellaneous shared-cost agreements—Industry, Science and Technology, 7.21, 7.29
Missions abroad, 6.45, 6.46
Moneys received after March 31 but applicable to the current year, 11.4
Montreal Port Corporation, 6.11, 6.16
Multilateral Investment Guarantee Agency, 6.37, 6.39, 6.40
Municipal Development and Loan Board, 6.28, 6.29, 6.30, 6.31

N

National Accounts presentation, 1.13
Detailed statement of revenue and expenditure transactions, 1.13
National Accounts transactions, 1.13
National Archives of Canada Account, 5.11, 5.14
National Battlefields Commission trust fund, 5.10, 5.14
National Gallery of Canada, 7.11, 7.14
National governments including developing countries—Loans, investments and advances, 2.8, 6.6, 6.33
National Library—Special Operating Account, 5.11, 5.14
National Museum of Science and Technology, 7.11, 7.14
National Museums of Canada, 5.10
National physician data base, 7.21
National Research Council of Canada—
Special Fund, 7.21, 7.29
Trust Fund, 7.21, 7.29
National Round Table on the Environmemt and Economy, 5.11, 5.14
National Sea Products Ltd, 6.43, 6.44
Native claimants, 6.46, 6.50
NATO, see North Atlantic Treaty Organization
Natural Sciences and Engineering Research Council—Donation Trust Fund, 5.10, 5.14, 7.21, 7.29
Net debt, 1.2
1990-91—The year in retrospect, 1.2
"Nobody's perfect"—Shared-cost project, 7.21
Non-budgetary transactions, 1.5, 1.6, 2.6
Non-government agencies, 7.21, 7.30
Non-resident income tax, 2.7, 3.6, 3.9
Non-tax revenue, 2.7, 3.6, 3.9
Non-tax revenue receivable, 11.2
North Atlantic Treaty Organization (NATO),
damage claims recoverable, 6.33, 6.37
infrastructure projects, 7.2f, 7.30
North Portage Development Corporation, 6.43, 6.44
Northern Transportation Company Limited, 6.46, 6.52
Notes and loans, 2.9, 10.4, 10.13
Notes to the financial statements of the Government of Canada, 2.11
Nova-Scotia offshore revenue account, 7.20, 7.26
NPM Nuclear Project Managers Canada Inc, 6.43, 6.44
Nuclear liability reinsurance account, 5.10, 5.13
NYSERDA—Diesel Technology Research and Development, 7.20, 7.26

O

Observations by the Auditor General on the financial statements of the Government of Canada, 2.25
Ocean Drilling Program—Australia, 7.20, 7.26
1924 Ontario lands agreement, 7.21, 7.29
Ontario Hydro—Multi-detector electro-optical imaging sensor, 7.20, 7.26
Open Skies Conference, 5.11, 5.15
Opinion of the Auditor General on the financial statements of the Government of Canada, 2.23
Other accounts reported on the Statement of Assets and Liabilities, 11.2
Other cash—Consolidated Crown corporations, 11.4
OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, 11
OTHER LIABILITIES, 8
Other liabilities, 2.9, 8.2, 8.4
  miscellaneous, 8.4, 8.6
Other non-tax revenue, 2.7, 3.6, 3.11
Other outstanding liabilities—Canadian Sports Pool Corporation, 7.21, 7.30
Other receivables, 11.4
Other specified purpose accounts, 5.10, 5.13, 7.4, 7.19
Other tax revenue, 2.7, 3.6, 3.9
Ottawa Civil Service Recreational Association, 6.45, 6.49
Outstanding cheques, 8.5
Outstanding cheques and warrants, 2.9, 8.4, 8.5

P

Paris air show, 7.20, 7.27
Parolees, 6.46, 6.52
Percentage of gross domestic product, 1.2, 1.4
  deficit, 1.2, 1.4
  expenditure, 1.4
  net debt, 1.2
  revenue, 1.4
Personal income tax, 2.7, 3.6, 3.8
Personnel posted
  abroad, 6.45, 6.46
  in Canada, 6.45, 6.47
Petro-Canada, 2.8, 6.6, 6.11, 6.12
Petro-Canada Enterprises Inc—Shares, 7.22, 7.31
Petro-Canada Limited, 6.11, 6.12
Petroleum and gas revenue tax, 3.6
Port Alberni Harbour Commission, 6.46, 6.52
Post occupancy evaluation methodology, 7.21
Prince Rupert Port Corporation, 6.11, 6.16
Privileges, licences and permits, 3.6, 11.2, 11.4
Proceeds from sales, 3.6, 11.2
Provincial and territorial governments—Loans, investments and advances, 2.8, 6.6, 6.28
Provincial sales tax, 8.6, 8.7
Provincial tax collection agreements account, 2.9, 7.4, 7.18
Provincial workers' compensation boards, 6.46, 6.51
Public Accounts and National Accounts reconciliation, 1.14

P—*Concluded*

Public Accounts presentation, 1.6
  Comparative statement of financial assets and liabilities, 1.9
  Detailed statement of expenditure transactions, 1.8
  Detailed statement of foreign exchange, unmatured debt and cash transactions, 1.11
  Detailed statement of non-budgetary transactions, 1.10
  Detailed statement of revenue transactions, 1.7
  Detailed statement of transactions—Certain specified purpose accounts, 1.11
  Statement of retroactive adjustments to the accumulated deficit, 1.9
  Summary statement of transactions, 1.6
Public debt charges, 4.8, 4.9
Public participation funding program, 7.20, 7.27
Public Service death benefit account, 7.19, 7.23
Public Service Superannuation Account, 7.7, 7.8

Q

Queen's Fellowship fund—Social Sciences and Humanities Research Council, 7.22, 7.31

R

Radarsat, 7.21, 7.29
Receiver General,
  current deposits, 11.6
  special deposits, 11.6
Refundable tax credits, 2.13
Refunds of previous years' expenditure, 3.6, 11.2, 11.4
Regional electrical interconnections, 6.28, 6.29, 6.31
Regular forces death benefit account, 7.19, 7.22
Research—Cost-shared agreements, 7.19, 7.25
Retirement fund, 7.19, 7.24
Return on investments, 2.7, 3.6, 3.9, 3.10, 11.2, 11.4
  cash, 3.10
  foreign exchange accounts, 3.10
  loans, investments and advances, 3.10
  other accounts, 3.10
Returned soldiers' insurance fund, 7.19, 7.23
Revenue, 2.7, 2.13
  from all sources, 3.7
  from outside parties, 3.5
  from outside parties by main classification, 3.3, 3.4, 3.6
  non-tax, 3.6
  revenue and expenditure, statement of, 2.7
  tax, 3.6
Revenue, expenditure and the deficit, 1.4
Revenue and expenditure as a percentage of gross domestic product, 1.4
Revenues, expenses and other changes in equity of consolidated Crown corporations, 5.6
Revenues, expenses and other changes in equity of enterprise Crown corporations, 6.22
Review of liability and compensation issues in health care, 7.21
Royal Canadian Mint, 6.11, 6.16
  account, 7.12, 7.16
Royal Canadian Mounted Police,
  benefit fund, 7.13
  dependants' pension fund, 7.19, 7.40
  Superannuation Account, 7.7, 7.9

S

Safety evaluation of chemicals, **7.21**, **7.30**
Saint John Harbour Bridge Authority, **6.11**, **6.13**, **6.45**, **6.49**
Saint John Port Corporation, **6.11**, **6.16**
St John's Port Corporation, **6.11**, **6.17**
St Lawrence Seaway Authority, The, **7.12**
Sales tax and excise tax, **2.7**, **3.6**, **3.9**
Scholastic awards, **7.13**, **7.17**
Securities held by the Canada Pension Plan Investment Fund, **2.9**, **7.4**
Security for costs, **7.12**, **7.15**
Security in trust—Bankruptcy Act, **7.20**, **7.25**
Seized assets, **7.22**, **7.31**
Selected important transfer payments by province, **4.13**
Services and service fees, **3.6**, **11.2**, **11.4**
Shared-cost agreements—Nova-Scotia—Economic Council of Canada, **7.22**, **7.30**
Shared-cost projects, **7.19**, **7.20**, **7.25**, **7.26**
  Canadian Radio-television and Telecommunications, **7.19**, **7.25**
  "Nobody's perfect", **7.21**
Ship-Source Oil Pollution Fund, **5.10**, **5.13**
Significant accounting policies, **2.11**
Sioux Lookout Zone Hospital, **5.10**, **5.14**
Social Sciences and Humanities Research Council—Queen's Fellowship fund, **7.22**, **7.31**
Société Inter-Port de Québec, **6.43**, **6.44**
Special areas and highways agreement, **6.28**, **6.29**, **6.30**, **6.31**
Special development loans program, **6.28**, **6.29**, **6.30**, **6.31**
Special Drawing Rights allocations, **2.8**, **9.3**, **9.4**
Special fund—National Research Council of Canada, **7.21**, **7.29**
Special non-marketable bonds, **10.11**
  issued to the Canada Pension Plan Investment Fund, **2.9**, **10.4**
Special operating account—National Library, **5.10**, **5.14**
SPECIFIED PURPOSE ACCOUNTS, **7**
Specified purpose accounts, **1.10**, **7.2**
  other, **7.19**
Spending and borrowing authorities, **2.12**
Statement of accumulated deficit, **2.6**
Statement of accumulated deficit in terms of total liabilities and total financial assets, **11.8**
Statement of all borrowing transactions on behalf of Her Majesty, **10.16**
Statement of assets and liabilities, **2.8**
Statement of changes in financial position, **2.10**
Statement of contingent liabilities as at March 31, 1991, **11.16**
Statement of responsibility, **2.5**
Statement of retroactive adjustments to the accumulated deficit, **1.9**
Statement of revenue and expenditure, **2.7**
Statement of transactions, **2.6**
Subscriptions, contingent liabilities and commitments—International development assistance, **6.39**
Summary combined financial statements of enterprise Crown corporations by segment, **6.19**
Summary financial statements of consolidated Crown corporations, **5.3**
Summary financial statements of enterprise Crown corporations, **6.18**
Summary of insurance programs of agent enterprise Crown corporations as at March 31, 1991, **11.15**
Summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure, **7.7**
Summer employment—Experience development program, **7.20**, **7.25**
Superannuation accounts, **2.9**, **2.18**, **7.4**, **7.6**, **7.7**
Supplementary Financial Information, **1.6**
Supplementary Retirement Benefits Account, **7.7**, **7.10**
Suspense accounts, **8.6**, **8.7**
Sydney Steel Corporation, **6.46**, **6.51**

T

Tax revenue, **2.7**, **3.6**, **3.8**
Ted Harrison poster fund, **5.10**, **5.14**
Telesat Canada, **6.43**, **6.45**
Temporary deposits received from importers, **7.12**, **7.15**
The de Havilland Aircraft of Canada Limited—Canada Development Investment Corporation, **7.12**, **7.14**
The year in retrospect—1990-91, **1.2**
Tourism cost-sharing agreements, **7.21**, **7.29**
Town of Oromocto, Development Corporation, **6.45**, **6.49**
Transactions in the unemployment insurance account, **5.11**
Transfer payments, **2.7**, **2.14**, **4.12**
  by type of transfer, **4.12**
Transportation and assistance loan, **6.45**, **6.47**
Treasury bill(s), **2.9**, **10.4**, **10.12**
  average yields at tender, **10.15**
  issues and redemptions, **10.12**
Trust fund,
  National Research Council of Canada, **7.21**, **7.29**
  Natural Sciences and Engineering Research Council, **7.21**, **7.29**
  Social Sciences and Humanities Research Council, **7.22**, **7.31**

U

Unamortized discount on
  Canada bills, **2.9**, **8.4**, **8.5**
  Treasury bills, **2.9**, **8.4**, **8.5**
Unclaimed dividends and undistributed assets,
  Bankruptcy Act, **7.20**, **7.25**
  Canada Business Corporations Act, **7.20**, **7.25**
  Winding-up Act, **7.20**, **7.25**
Unemployment Insurance Account, **5.11**
Unemployment insurance contributions, **2.7**, **3.6**, **3.8**
Unemployment insurance warrants, **8.5**
United Kingdom, **6.33**, **6.34**
United Kingdom Financial Agreement Act, 1946, The, **6.33**, **6.34**
UNMATURED DEBT, **10**
Unmatured debt, **2.20**, **10.2**, **10.3**, **10.4**
  as at March 31, from 1987 to 1991, with the average rate of interest thereon, **10.14**
  payable in Canadian currency, **2.9**
  payable in foreign currencies, **2.9**
  transactions, **1.6**, **1.11**, **2.6**

V

Vancouver Port Corporation, **6.11**, **6.17**
Veterans administration and welfare trust fund, **7.13**, **7.17**
Veterans care trust accounts, **7.13**, **7.17**
Veterans' insurance fund, **7.19**, **7.23**
Veterans' Land Act Fund—Advances less allowance for conditional benefits, **2.8**, **6.6**, **6.42**
VIA Rail Canada Inc, **6.11**, **6.17**

W

War claims fund—World War II, **7.20**, **7.28**
Western Grain Stabilization Account, **5.10**, **5.12**
Winding-up Act—Unclaimed dividends and undistributed assets, **7.20**, **7.25**
Winter capital projects fund, **6.28**, **6.29**, **6.30**, **6.31**
World Health Organization, **7.21**, **7.30**

Y

Yukon Energy Corporation, **6.46**, **6.50**
Yukon Territory small business loans, **6.30**, **6.32**

Volume

2

PART

1

Government of Canada | Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1991

Volume II

Part I
Details of
Expenditures and Revenues

Canada

©Minister of Supply and Services Canada 1991

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canada Communication Group — Publishing
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1991-2-1E
ISBN 0-660-14199-X

Version française est aussi disponible

VOLUME II (PART I)

TABLE OF CONTENTS

Section

Introduction

1. Summary Tables
2. Agriculture
3. Atlantic Canada Opportunities Agency
4. Communications
5. Consumer and Corporate Affairs
6. Employment and Immigration
7. Energy, Mines and Resources
8. Environment
9. External Affairs
10. Finance
11. Fisheries and Oceans
12. Forestry
13. Governor General
14. Indian Affairs and Northern Development
15. Industry, Science and Technology
16. Justice
17. Labour
18. National Defence
19. National Health and Welfare
20. National Revenue
21. Parliament
22. Privy Council
23. Public Works
24. Secretary of State
25. Solicitor General
26. Supply and Services
27. Transport
28. Treasury Board
29. Veterans Affairs
30. Western Economic Diversification
31. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriations (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1 presents the revenue and expenditure on both a gross and net basis

Table 2 presents expenditure by type for each ministry

Table 2a reconciles Table 2 with Table 1

Table 3 presents expenditure by standard object for each ministry

Table 3a reconciles Table 3 with Table 1

Table 4 presents revenue by main classification for each ministry

Table 4a reconciles Table 4 with Table 1

Table 5 presents the source and disposition of budgetary authorities by ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.
- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1990-91
PUBLIC ACCOUNTS

Summary Tables

CONTENTS

Page

Summary tables —
- Table 1 — General summary — Statement of revenue and expenditure 1.3
- Table 2 — General summary — Ministerial expenditure by type 1.4
- Table 2a — General summary — Recapitulation of expenditure with outside parties by type 1.10
- Table 3 — General summary — Ministerial expenditure by standard object 1.12
- Table 3a — General summary — Recapitulation of expenditure with outside parties by standard object .. 1.20
- Table 4 — General summary — Ministerial revenue by main classification 1.21
- Table 4a — General summary — Recapitulation of revenue from outside parties by main classification .. 1.28
- Table 5 — General summary — Budgetary (expenditure) 1.29
- Table 6 — General summary — Non-budgetary (loans, investments and advances) 1.35
- Table 7 — General summary — Voted and statutory authorities 1.38

Appendices —
- Appendix 1 — Authorities granted in current year Appropriation Acts 1.45
- Appendix 2 — Authorities granted by statutes other than Appropriation Acts 1.70
- Appendix 3 — Authorities available from previous years 1.82
- Appendix 4 — Non-lapsing authorities granted in the current year 1.93

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

TABLE 1

General Summary
Statement of Revenue and Expenditure

Table 1 presents revenue and expenditure on both a gross and net basis. In addition, detailed information is provided in Volume I, Sections 3 and 4.

(in thousands of dollars)

REVENUE	Gross	Net
Tax Revenue		
Income tax—		
Personal	57,600,786	57,600,786
Corporation	11,726,220	11,726,220
Unemployment insurance contributions	12,706,436	12,706,436
Non-resident	1,372,055	1,372,055
	83,405,497	*83,405,497*
Excise taxes and duties—		
Goods and services tax	2,573,728	2,573,728
Sales tax	13,630,306	13,630,306
Customs import duties	4,000,914	4,000,914
Excise duties	2,146,630	2,146,630
Other exice taxes and duties	1,808,184	1,319,765
	24,159,762	*23,671,343*
Energy taxes—		
Excise tax—Gasoline	2,241,596	2,241,596
Petroleum and gas revenue tax	210	(658)
Excise tax—Aviation gas and diesel fuel	230,944	230,944
	2,472,750	*2,471,882*
	26,632,512	***26,143,225***
Other tax revenue	279,178	279,178
Total Tax Revenue	**110,317,187**	**109,827,900**
Non-Tax Revenue		
Return on investments	6,857,739	6,807,319
Proceeds from sales	325,767	125,896
Refunds of previous years' expenditure	405,231	403,784
Privileges, licences and permits	688,144	384,528
Services and service fees	1,490,520	249,495
Domestic coinage	110,587	110,587
Other non-tax revenue	2,517,246	1,443,785
Total Non-Tax Revenue	**12,395,234**	**9,525,394**
TOTAL REVENUE	**122,712,421**	**119,353,294**

EXPENDITURE	Gross	Net
Transfer Payments		
To persons—		
Old age security benefits, guaranteed income supplements and spouses' allowances	17,130,816	17,130,816
Unemployment insurance benefits	14,664,684	14,664,684
Family allowances	2,736,016	2,736,016
Other	1,582,390	1,582,390
	36,113,906	*36,113,906*
To other levels of government—		
Fiscal arrangements	8,279,765	8,279,765
Insurance and medical care services	6,033,033	6,033,033
Canada Assistance Plan	5,787,926	5,787,926
Education support	1,861,531	1,861,531
Other	2,341,091	2,341,091
	24,303,346	*24,303,346*
Other transfer payments—		
Foreign aid	2,307,399	2,307,399
Indians and Inuit	2,311,282	2,311,282
Job creation and Labour Force Adjustment	1,718,640	1,718,640
Regional and industrial development	706,450	706,450
Agricultural programs	1,099,061	1,099,061
Science and technology	1,461,407	1,461,407
Other	3,305,597	3,305,597
	12,909,836	*12,909,836*
Total Transfer Payments	**73,327,088**	**73,327,088**
Crown Corporations Expenditures	**7,006,307**	**6,144,470**
Other Program Expenditures		
Agriculture	795,570	779,760
Communications	453,911	431,099
Employment and Immigration	531,754	531,754
Environment	1,024,632	1,024,632
External Affairs	1,068,437	1,036,836
Industry, Science and Technology	1,181,798	1,148,329
National Defence	11,890,701	11,544,046
National Health and Welfare	1,080,376	1,015,359
National Revenue	2,154,193	2,101,006
Public Works	1,209,045	981,586
Solicitor General	2,835,449	2,300,556
Transport	2,398,225	1,341,814
Other	3,835,233	3,725,257
Total Other Program Expenditures	**30,459,324**	**27,962,034**
Total Program Expenditures	**110,792,719**	**107,433,592**
Public Debt Charges	**42,537,293**	**42,537,293**
TOTAL EXPENDITURE	**153,330,012**	**149,970,885**
DEFICIT	**30,617,591**	**30,617,591**

TABLE 2

General Summary
Ministerial Expenditure by Type

Table 2 presents the net expenditure by type for each ministry. The "Total expenditure" column of this table presents the total net expenditure reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I.

(in thousands of dollars)

		Transfer payments				Other program expenditures					
Section	Department or agency	To persons	To other levels of government	Other transfer payments	Total	National Defence	All other departments and agencies	Total	Total other program expenditures	Public debt charges	Total expenditure
2	**Agriculture**										
	Department	104	221,517	1,137,035	1,358,656	...	1,094,222	1,094,222	2,452,878	...	2,452,878
	Canadian Dairy Commission	...	...	...	...	...	3,642	3,642	3,642	...	3,642
	Canadian Livestock Feed Board	...	...	16,795	16,795	...	1,982	1,982	18,777	...	18,777
	Total Ministry	**104**	**221,517**	**1,153,830**	**1,375,451**	**...**	**1,099,846**	**1,099,846**	**2,475,297**	**...**	**2,475,297**
3	**Atlantic Canada Opportunities Agency**										
	Department	...	...	228,855	228,855	...	40,187	40,187	269,042	...	269,042
	Enterprise Cape Breton Corporation	...	...	...	...	...	10,560	10,560	10,560	...	10,560
	Total Ministry	**...**	**...**	**228,855**	**228,855**	**...**	**50,747**	**50,747**	**279,602**	**...**	**279,602**
4	**Communications**										
	Department	...	178	106,829	107,007	...	257,034	257,034	364,041	...	364,041
	Canada Council	...	...	...	...	...	104,204	104,204	104,204	...	104,204
	Canadian Broadcasting Corporation	...	...	...	...	...	1,078,430	1,078,430	1,078,430	...	1,078,430
	Canadian Film Development Corporation	...	...	...	...	...	145,132	145,132	145,132	...	145,132
	Canadian Museum of Civilization	...	...	...	...	...	30,649	30,649	30,649	...	30,649
	Canadian Museum of Nature	...	...	...	...	...	14,997	14,997	14,997	...	14,997
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	34,799	34,799	34,799	...	34,799
	National Archives of Canada	...	...	1,791	1,791	...	62,710	62,710	64,501	...	64,501
	National Arts Centre Corporation	...	...	...	...	...	20,024	20,024	20,024	...	20,024
	National Film Board	...	...	335	335	...	74,587	74,587	74,922	...	74,922
	National Gallery of Canada	...	...	1	1	...	22,357	22,357	22,358	...	22,358
	National Library	...	...	59	59	...	39,622	39,622	39,681	...	39,681
	National Museum of Science and Technology	...	...	...	...	...	14,844	14,844	14,844	...	14,844
	National Museums of Canada	...	...	...	...	...	23,869	23,869	23,869	...	23,869
	Total Ministry	**...**	**178**	**109,015**	**109,193**	**...**	**1,923,258**	**1,923,258**	**2,032,451**	**...**	**2,032,451**

5	**Consumer and Corporate Affairs**										
	Department	...	25,000	1,692	26,692	...	158,062	158,062	184,754	...	184,754
	Competition Tribunal	...	...	...	...	...	1,134	1,134	1,134	...	1,134
	Copyright Board	...	...	...	...	...	947	947	947	...	947
	Goods and Services Tax Consumer Information Office	...	...	...	...	...	15,251	15,251	15,251	...	15,251
	Hazardous Materials Information Review Commission	...	...	...	...	...	1,105	1,105	1,105	...	1,105
	Patented Medicine Prices Review Board	...	...	...	...	...	3,124	3,124	3,124	...	3,124
	Procurement Review Board	...	...	...	...	...	1,142	1,142	1,142	...	1,142
	Standards Council of Canada	...	...	...	...	...	5,951	5,951	5,951	...	5,951
	Total Ministry	**...**	**25,000**	**1,692**	**26,692**	**...**	**186,716**	**186,716**	**213,408**	**...**	**213,408**
6	**Employment and Immigration**										
	Department/Commission	65,637	157	1,670,123	1,735,917	...	2,005,086	2,005,086	3,741,003	...	3,741,003
	Advisory Council on the Status of Women	...	...	...	...	...	3,475	3,475	3,475	...	3,475
	Immigration and Refugee Board of Canada	...	...	...	...	...	69,256	69,256	69,256	...	69,256
	Status of Women--Office of the Co-ordinator	...	...	...	...	...	4,753	4,753	4,753	...	4,753
	Total Ministry	**65,637**	**157**	**1,670,123**	**1,735,917**	**...**	**2,082,570**	**2,082,570**	**3,818,487**	**...**	**3,818,487**
7	**Energy, Mines and Resources**										
	Department	...	5,425	342,545	347,970	...	483,098	483,098	831,068	...	831,068
	Atomic Energy Control Board	...	...	589	589	...	34,220	34,220	34,809	...	34,809
	Atomic Energy of Canada Limited	...	...	...	...	...	167,456	167,456	167,456	...	167,456
	National Energy Board	...	...	...	...	...	23,629	23,629	23,629	...	23,629
	Petro-Canada International Assistance Corporation	...	...	...	...	...	43,000	43,000	43,000	...	43,000
	Total Ministry	**...**	**5,425**	**343,134**	**348,559**	**...**	**751,403**	**751,403**	**1,099,962**	**...**	**1,099,962**
8	**Environment**	**...**	**17,971**	**32,412**	**50,383**	**...**	**1,024,987**	**1,024,987**	**1,075,370**	**...**	**1,075,370**
9	**External Affairs**										
	Department	...	4,979	214,657	219,636	...	930,892	930,892	1,150,528	...	1,150,528
	Canadian Commercial Corporation	...	...	...	...	...	14,917	14,917	14,917	...	14,917
	Canadian Institute for International Peace and Security	...	...	...	...	...	5,000	5,000	5,000	...	5,000
	Canadian International Development Agency	...	...	2,092,742	2,092,742	...	104,878	104,878	2,197,620	...	2,197,620
	Canadian Secretariat	...	...	...	...	...	1,101	1,101	1,101	...	1,101
	Export Development Corporation	...	...	...	...	...	176,124	176,124	176,124	...	176,124
	International Centre for Ocean Development	...	...	...	...	...	12,200	12,200	12,200	...	12,200
	International Development Research Centre	...	...	...	...	...	114,130	114,130	114,130	...	114,130
	International Joint Commission	...	...	...	...	...	5,050	5,050	5,050	...	5,050
	Total Ministry	**...**	**4,979**	**2,307,399**	**2,312,378**	**...**	**1,364,292**	**1,364,292**	**3,676,670**	**...**	**3,676,670**

TABLE 2

General Summary
Ministerial Expenditure by Type—*Continued*
(in thousands of dollars)

Section	Department or agency	Transfer payments				Other program expenditures			Total other program expenditures	Public debt charges	Total expenditure
		To persons	To other levels of government	Other transfer payments	Total	National Defence	All other departments and agencies	Total			
10	**Finance**										
	Department	...	8,299,579	156,449	8,456,028	...	140,463	140,463	8,596,491	42,791,648	**51,388,139**
	Auditor General	...	...	504	504	...	55,815	55,815	56,319	...	**56,319**
	Canadian International Trade Tribunal	...	...	...	...	...	9,457	9,457	9,457	...	**9,457**
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	3,776	3,776	3,776	...	3,776
	Privatization and Regulatory Affairs	...	...	...	...	...	7,957	7,957	7,957	...	**7,957**
	Total Ministry	...	**8,299,579**	**156,953**	**8,456,532**	...	**217,468**	**217,468**	**8,674,000**	**42,791,648**	**51,465,648**
11	**Fisheries and Oceans**	...	**250**	**19,486**	**19,736**	...	**769,931**	**769,931**	**789,667**	...	**789,667**
12	**Forestry**	...	...	**60,515**	**60,515**	...	**116,020**	**116,020**	**176,535**	...	**176,535**
13	**Governor General**	**348**	...	...	**348**	...	**10,633**	**10,633**	**10,981**	...	**10,981**
14	**Indian Affairs and Northern Development**	**111,058**	**1,037,903**	**2,116,510**	**3,265,471**	...	**386,259**	**386,259**	**3,651,730**	...	**3,651,730**
15	**Industry, Science and Technology**										
	Department	...	2,318	725,974	728,292	...	274,591	274,591	1,002,883	...	1,002,883
	Canadian Patents and Development Limited	...	...	...	...	...	1,799	1,799	1,799	...	1,799
	Canadian Space Agency	...	...	18,701	18,701	...	108,052	108,052	126,753	...	126,753
	Cape Breton Development Corporation	...	...	...	...	...	31,910	31,910	31,910	...	31,910
	Federal Business Development Bank	...	...	...	...	...	15,838	15,838	15,838	...	15,838
	Investment Canada	...	...	...	...	...	10,125	10,125	10,125	...	10,125
	National Research Council of Canada	...	3,682	112,575	116,257	...	435,749	435,749	552,006	...	552,006
	Natural Sciences and Engineering Research Council	...	...	448,832	448,832	...	17,410	17,410	466,242	...	466,242
	Science Council of Canada	...	...	...	...	...	3,161	3,161	3,161	...	3,161
	Statistics Canada	...	...	11	11	...	299,376	299,376	299,387	...	299,387
	Canada Post Corporation	...	...	...	...	...	148,500	148,500	148,500	...	148,500
	Total Ministry	...	**6,000**	**1,306,093**	**1,312,093**	...	**1,346,511**	**1,346,511**	**2,658,604**	...	**2,658,604**

16	**Justice**										
	Department	386	270,888	4,926	276,200	...	156,394	156,394	432,594	...	432,594
	Canadian Human Rights Commission	...	...	5	5	...	16,905	16,905	16,910	...	16,910
	Commissioner for Federal Judicial Affairs	22,705	...	3	22,708	...	136,446	136,446	159,154	...	159,154
	Federal Court of Canada	...	...	...	...	...	20,042	20,042	20,042	...	20,042
	Law Reform Commission of Canada	...	...	...	...	...	4,781	4,781	4,781	...	4,781
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	6,327	6,327	6,327	...	6,327
	Supreme Court of Canada	1,034	...	...	1,034	...	13,444	13,444	14,478	...	14,478
	Tax Court of Canada	...	...	...	...	...	9,017	9,017	9,017	...	9,017
	Total Ministry	**24,125**	**270,888**	**4,934**	**299,947**	**...**	**363,356**	**363,356**	**663,303**	**...**	**663,303**
17	**Labour**										
	Department	87,263	...	58,595	145,858	...	108,782	108,782	254,640	...	254,640
	Canada Labour Relations Board	...	...	...	...	...	8,652	8,652	8,652	...	8,652
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	8,588	8,588	8,588	...	8,588
	Total Ministry	**87,263**	**...**	**58,595**	**145,858**	**...**	**126,022**	**126,022**	**271,880**	**...**	**271,880**
18	**National Defence**										
	Department	...	...	613,913	613,913	11,646,544	...	11,646,544	12,260,457	...	12,260,457
	Emergency Preparedness Canada	...	...	15,583	15,583	...	13,649	13,649	29,232	...	29,232
	Total Ministry	**...**	**...**	**629,496**	**629,496**	**11,646,544**	**13,649**	**11,660,193**	**12,289,689**	**...**	**12,289,689**
19	**National Health and Welfare**										
	Department	19,871,563	12,132,576	334,534	32,338,673	...	1,010,727	1,010,727	33,349,400	...	33,349,400
	Medical Research Council	...	...	235,421	235,421	...	6,441	6,441	241,862	...	241,862
	Total Ministry	**19,871,563**	**12,132,576**	**569,955**	**32,574,094**	**...**	**1,017,168**	**1,017,168**	**33,591,262**	**...**	**33,591,262**
20	**National Revenue**										
	Customs and Excise	...	...	98	98	...	927,147	927,147	927,245	...	927,245
	Taxation	...	...	...	...	...	1,184,077	1,184,077	1,184,077	...	1,184,077
	Total Ministry	**...**	**...**	**98**	**98**	**...**	**2,111,224**	**2,111,224**	**2,111,322**	**...**	**2,111,322**
21	**Parliament**										
	The Senate	404	...	512	916	...	42,580	42,580	43,496	...	43,496
	House of Commons	396	...	1,161	1,557	...	217,523	217,523	219,080	...	219,080
	Library of Parliament	...	...	...	...	...	15,648	15,648	15,648	...	15,648
	Total Ministry	**800**	**...**	**1,673**	**2,473**	**...**	**275,751**	**275,751**	**278,224**	**...**	**278,224**

TABLE 2

General Summary
Ministerial Expenditure by Type—*Concluded*
(in thousands of dollars)

Section	Department or agency	Transfer payments				Other program expenditures			Total other program expenditures	Public debt charges	Total expenditure
		To persons	To other levels of government	Other transfer payments	Total	National Defence	All other departments and agencies	Total			
22	**Privy Council**										
	Department	...	...	65	65	...	102,609	102,609	102,674	...	102,674
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	3,413	3,413	3,413	...	3,413
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	27,398	27,398	27,398	...	27,398
	Chief Electoral Officer	...	...	170	170	...	12,686	12,686	12,856	...	12,856
	Commissioner of Official Languages	...	...	...	...	...	13,058	13,058	13,058	...	13,058
	Economic Council of Canada	...	...	...	...	...	10,278	10,278	10,278	...	10,278
	Northern Pipeline Agency	...	...	...	...	...	317	317	317	...	317
	Public Service Staff Relations Board	...	...	...	...	...	10,288	10,288	10,288	...	10,288
	Security Intelligence Review Committee	...	...	...	...	...	1,404	1,404	1,404	...	1,404
	Total Ministry	**...**	**...**	**235**	**235**	**...**	**181,451**	**181,451**	**181,686**	**...**	**181,686**
23	**Public Works**										
	Department	...	329,126	12,503	341,629	...	1,034,483	1,034,483	1,376,112	...	1,376,112
	Canada Mortgage and Housing Corporation	...	...	...	...	...	1,978,850	1,978,850	1,978,850	...	1,978,850
	National Capital Commission	...	...	...	...	...	90,072	90,072	90,072	...	90,072
	Total Ministry	**...**	**329,126**	**12,503**	**341,629**	**...**	**3,103,405**	**3,103,405**	**3,445,034**	**...**	**3,445,034**
24	**Secretary of State**										
	Department	293	2,114,458	556,754	2,671,505	...	217,696	217,696	2,889,201	...	2,889,201
	Canadian Centre for Management Development	...	...	186	186	...	10,522	10,522	10,708	...	10,708
	Ministry of State (Multiculturalism and Citizenship)	...	...	52,398	52,398	...	62,548	62,548	114,946	...	114,946
	Public Service Commission	...	...	...	...	...	146,384	146,384	146,384	...	146,384
	Social Sciences and Humanities Research Council	...	...	81,595	81,595	...	8,729	8,729	90,324	...	90,324
	Total Ministry	**293**	**2,114,458**	**690,933**	**2,805,684**	**...**	**445,879**	**445,879**	**3,251,563**	**...**	**3,251,563**

25	**Solicitor General**										
	Department	...	1,766	2,348	4,114	...	26,564	26,564	30,678	...	30,678
	Canadian Security Intelligence Service	...	...	...	...	...	204,975	204,975	204,975	...	204,975
	Correctional Service	...	...	8,189	8,189	...	918,315	918,315	926,504	...	926,504
	National Parole Board	...	...	...	...	...	23,852	23,852	23,852	...	23,852
	Royal Canadian Mounted Police	35,528	...	...	35,528	...	1,132,389	1,132,389	1,167,917	...	1,167,917
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	1,357	1,357	1,357	...	1,357
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	3,866	3,866	3,866	...	3,866
	Total Ministry	**35,528**	**1,766**	**10,537**	**47,831**	**...**	**2,311,318**	**2,311,318**	**2,359,149**	**...**	**2,359,149**
26	**Supply and Services**	**...**	**247,186**	**2,572**	**249,758**	**...**	**351,545**	**351,545**	**601,303**	**...**	**601,303**
27	**Transport**										
	Department	1,652	58,382	164,279	224,313	...	1,968,276	1,968,276	2,192,589	...	2,192,589
	Civil Aviation Tribunal	...	...	...	...	...	784	784	784	...	784
	Grain Transportation Agency Administrator	...	...	1,624	1,624	...	2,924	2,924	4,548	...	4,548
	National Transportation Agency	...	...	783,940	783,940	...	36,950	36,950	820,890	...	820,890
	Total Ministry	**1,652**	**58,382**	**949,843**	**1,009,877**	**...**	**2,008,934**	**2,008,934**	**3,018,811**	**...**	**3,018,811**
28	**Treasury Board**										
	Secretariat	...	...	564	564	...	544,344	544,344	544,908	...	544,908
	Comptroller General	...	...	...	...	...	18,185	18,185	18,185	...	18,185
	Total Ministry	**...**	**...**	**564**	**564**	**...**	**562,529**	**562,529**	**563,093**	**...**	**563,093**
29	**Veterans Affairs**	**1,316,487**	**5,798**	**16,567**	**1,338,852**	**...**	**487,153**	**487,153**	**1,826,005**	**...**	**1,826,005**
30	**Western Economic Diversification**	**...**	**...**	**156,326**	**156,326**	**...**	**32,350**	**32,350**	**188,676**	**...**	**188,676**
	Total ministerial expenditure	**21,514,858**	**24,779,139**	**12,610,848**	**58,904,845**	**11,646,544**	**24,722,375**	**36,368,919**	**95,273,764**	**42,791,648**	**138,065,412**

TABLE 2a

General Summary
Recapitulation of Expenditure with Outside Parties by Type

Table 2a reconciles total net ministerial expenditure (Table 2) with expenditure with outside parties on both a gross and net basis reported in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations, and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Internal expenditure	NET EXPENDITURE with outside parties	Revenue credited to appropriations from outside parties	Consolidated Crown corporations	GROSS EXPENDITURE with outside parties
Transfer payments—									
To persons—									
Old age security benefits, guaranteed income supplements and spouses' allowances	17,130,816	...	...	...	...	17,130,816	...	...	17,130,816
Unemployment insurance benefits	65,636	14,341,048	258,000	...	...	14,664,684	...	...	14,664,684
Family allowances	2,736,016	...	...	...	...	2,736,016	...	...	2,736,016
Other	1,582,390	...	...	...	...	1,582,390	...	...	1,582,390
	21,514,858	*14,341,048*	*258,000*	...	...	*36,113,906*	...	...	*36,113,906*
To other levels of government—									
Fiscal arrangements	8,546,765	...	(267,000)			8,279,765	...	...	8,279,765
Insurance and medical care services	6,033,033	...	...	...	...	6,033,033	...	...	6,033,033
Canada Assistance Plan	5,966,926	...	(179,000)	...	...	5,787,926	...	...	5,787,926
Education support	1,861,531	...	...			1,861,531	...	...	1,861,531
Other	2,370,884	430,207	(460,000)			2,341,091	...	...	2,341,091
	24,779,139	*430,207*	*(906,000)*	...	...	*24,303,346*	...	...	*24,303,346*
Other transfer payments—									
Foreign aid	2,307,399	...	...	...	...	2,307,399	...	...	2,307,399
Indians and Inuit	2,311,282	...	...	...	...	2,311,282	...	...	2,311,282
Job creation and Labour Force Adjustment	1,718,640	...	...	...	...	1,718,640	...	...	1,718,640
Regional and industrial development	706,450	...	...	...	...	706,450	...	...	706,450
Agricultural programs	1,099,061	...	...	...	...	1,099,061	...	...	1,099,061
Science and technology	1,461,407	...	...	...	...	1,461,407	...	...	1,461,407
Other[1]	2,852,717	238,880	214,000	...	...	3,305,597	...	...	3,305,597
	12,456,956	*238,880*	*214,000*	...	...	*12,909,836*	...	...	*12,909,836*
Total transfer payments	***58,750,953***	***15,010,135***	***(434,000)***	...	...	***73,327,088***	...	...	***73,327,088***

Crown corporations expenditures	...	...	889,000	5,255,470	...	6,144,470	...	861,837	7,006,307
Other program expenditures—									
Agriculture	1,099,846	...	...	(319,921)	(165)	779,760	15,810	...	795,570
Communications	1,923,258	...	...	(1,487,291)	(4,868)	431,099	22,812	...	453,911
Employment and Immigration	2,082,570	(1,548,876)	...	...	(1,940)	531,754	...	...	531,754
Environment	1,024,987	...	...	...	(355)	1,024,632	...	...	1,024,632
External Affairs	1,364,292	...	...	(322,371)	(5,085)	1,036,836	31,601	...	1,068,437
Industry, Science and Technology	1,347,672	...	...	(198,047)	(1,296)	1,148,329	33,469	...	1,181,798
National Defence	11,646,544	(108,316)	21,000	(15,182)	...	11,544,046	346,655	...	11,890,701
National Health and Welfare	1,017,168	...	...	...	(1,809)	1,015,359	65,017	...	1,080,376
National Revenue	2,111,224	...	...	...	(10,218)	2,101,006	53,187	...	2,154,193
Public Works	3,103,405	...	...	(2,094,820)	(26,999)	981,586	227,459	...	1,209,045
Solicitor General	2,311,318	...	...	...	(10,762)	2,300,556	534,893	...	2,835,449
Transport	2,008,934	...	...	(666,227)	(893)	1,341,814	1,056,411	...	2,398,225
Other[1]	5,481,593	781,261	(2,201,000)	(229,742)	(106,855)	3,725,257	109,976	...	3,835,233
Total other program expenditures	***36,522,811***	***(875,931)***	***(2,180,000)***	***(5,333,601)***	***(171,245)***	***27,962,034***	***2,497,290***	...	***30,459,324***
Total program expenditures	**95,273,764**	**14,134,204**	**(1,725,000)**	**(78,131)**	**(171,245)**	**107,433,592**	**2,497,290**	**861,837**	**110,792,719**
Public debt charges	**42,791,648**	**(254,355)**	...	...	...	42,537,293	...	...	42,537,293
TOTAL EXPENDITURE	**138,065,412**	**13,879,849**	**(1,725,000)**	**(78,131)**	**(171,245)**	**149,970,885**	**2,497,290**	**861,837**	**153,330,012**

(1) A reallocation for internal revenue credited to appropriations totalling $153,892 thousands has been deducted from this transfer payment classification in order to present total transfer payments on a net basis. The same amount has been added to the "Other" classification under "Other program expenditures" as an offset to this reallocation.

TABLE 3

General Summary
Ministerial Expenditure by Standard Object

Table 3 presents expenditure by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. "Total gross expenditure" represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations. "Total net expenditure" discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations: From outside parties (13)	Less: revenue credited to appropriations: Internal to the Government (16)	Less: revenue credited to appropriations: Total	Total net expenditure
2	**Agriculture**																	
	Department	592,600	40,809	7,056	64,978	7,238	18,702	73,950	49,746	29,677	1,358,656	...	225,276	2,468,688	15,810	...	15,810	2,452,878
	Canadian Dairy Commission	2,566	234	98	229	323	22	78	...	90	...	...	2	3,642	...	...	...	3,642
	Canadian Livestock Feed Board	1,404	219	45	57	104	13	60	...	58	16,795	...	22	18,777	...	...	...	18,777
	Total Ministry	**596,570**	**41,262**	**7,199**	**65,264**	**7,665**	**18,737**	**74,088**	**49,746**	**29,825**	**1,375,451**	**...**	**225,300**	**2,491,107**	**15,810**	**...**	**15,810**	**2,475,297**
3	**Atlantic Canada Opportunities Agency**																	
	Department	20,435	3,827	761	11,808	487	169	748	...	1,710	228,855	...	242	269,042	...	...	...	269,042
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	10,560	10,560	...	...	...	10,560
	Total Ministry	**20,435**	**3,827**	**761**	**11,808**	**487**	**169**	**748**	**...**	**1,710**	**228,855**	**...**	**10,802**	**279,602**	**...**	**...**	**...**	**279,602**
4	**Communications**																	
	Department	138,381	204,524	4,263	28,561	4,149	5,534	10,074	1,024	15,522	106,829	...	67,376	586,237	14,633	207,563	222,196	364,041
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	104,204	104,204	...	...	...	104,204
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,078,430	1,078,430	...	...	...	1,078,430
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	145,132	145,132	...	...	...	145,132
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	30,649	30,649	...	...	...	30,649

Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	14,997	14,997	...	...	.	14,997
Canadian Radio-television and Telecommunications Commission	26,206	1,766	1,757	2,325	344	353	589	...	1,402	...	...	57	34,799	...	...	...	34,799
National Archives of Canada	38,958	1,976	1,003	9,093	218	3,054	1,757	...	5,162	1,791	...	1,489	64,501	...	...	...	64,501
National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	20,024	20,024	...	...	...	20,024
National Film Board	43,154	5,271	13,818	1,873	10,077	1,580	4,644	...	3,120	512	...	234	84,283	7,047	2,314	9,361	74,922
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	22,358	22,358	...	...	...	22,358
National Library	24,822	1,329	613	7,735	211	291	3,728	...	883	60	...	9	39,681	...	...	...	39,681
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	14,844	14,844	...	...	...	14,844
National Museums of Canada	14,211	1,001	877	4,154	167	345	3,265	142	690	...	...	149	25,001	1,132	...	1,132	23,869
Total Ministry	**285,732**	**215,867**	**22,331**	**53,741**	**15,166**	**11,157**	**24,057**	**1,166**	**26,779**	**109,192**	**...**	**1,499,952**	**2,265,140**	**22,812**	**209,877**	**232,689**	**2,032,451**
5 Consumer and Corporate Affairs																	
Department	120,578	9,605	2,498	11,903	880	2,070	4,740	...	5,330	26,692	...	458	184,754	...	...	...	184,754
Competition Tribunal	680	44	37	273	14	18	37	...	25	...	...	6	1,134	...	...	...	1,134
Copyright Board	591	48	32	188	29	1	30	..	15	...	...	13	947	...	...	...	947
Goods and Services Tax Consumer Information Office	1,164	1,919	6,599	4,443	36	30	505	...	546	...	...	9	15,251	...	...	...	15,251
Hazardous Materials Information Review Commission	765	38	49	142	10	23	40	...	32	...	...	6	1,105	...	...	...	1,105
Patented Medicine Prices Review Board	1,954	156	43	563	7	38	177	...	183	...	...	3	3,124	...	...	...	3,124
Procurement Review Board	867	62	31	123	6	19	31	...	3	...	...	(1)	1,142	...	...	...	1,142
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	5,951	5,951	...	...	...	5,951
Total Ministry	**126,599**	**11,872**	**9,289**	**17,635**	**982**	**2,199**	**5,560**	**...**	**6,134**	**26,692**	**...**	**6,446**	**213,408**	**...**	**...**	**...**	**213,408**
6 Employment and Immigration																	
Department/Commission	1,201,300	118,826	36,409	154,699	102,904	17,149	27,176	...	59,082	1,735,917	...	1,555,233	5,008,695	...	1,267,692	1,267,692	3,741,003
Advisory Council on the Status of Women	2,074	397	249	505	60	11	70	...	109	...	...	...	3,475	...	...	...	3,475
Immigration and Refugee Board of Canada	52,278	4,101	822	6,188	574	447	1,267	...	3,538	...	...	41	69,256	...	...	...	69,256
Status of Women—Office of the Co-ordinator	2,819	231	120	1,095	41	31	109	...	306	...	...	1	4,753	...	...	...	4,753
Total Ministry	**1,258,471**	**123,555**	**37,600**	**162,487**	**103,579**	**17,638**	**28,622**	**...**	**63,035**	**1,735,917**	**...**	**1,555,275**	**5,086,179**	**...**	**1,267,692**	**1,267,692**	**3,818,487**

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
7	Energy, Mines and Resources																	
	Department	267,638	23,048	11,962	91,825	9,439	13,730	28,197	9,494	34,966	347,970	...	(3,085)	835,184	895	3,221	4,116	831,068
	Atomic Energy Control Board	21,017	2,717	490	6,015	78	607	772	...	2,521	589	...	3	34,809	...	...	...	34,809
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	167,456	167,456	...	...	...	167,456
	National Energy Board	19,799	1,203	67	1,004	416	201	404	...	531	...	...	4	23,629	...	...	...	23,629
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	43,000	43,000	...	...	...	43,000
	Total Ministry	**308,454**	**26,968**	**12,519**	**98,844**	**9,933**	**14,538**	**29,373**	**9,494**	**38,018**	**348,559**	**...**	**207,378**	**1,104,078**	**895**	**3,221**	**4,116**	**1,099,962**
8	Environment	**583,434**	**67,662**	**24,775**	**168,429**	**26,861**	**30,168**	**59,682**	**37,165**	**61,134**	**50,383**	**...**	**3,427**	**1,113,120**	**...**	**37,750**	**37,750**	**1,075,370**
9	External Affairs																	
	Department	457,369	113,596	22,588	91,272	105,939	33,423	39,235	33,364	62,362	219,636	...	4,004	1,182,788	31,602	658	32,260	1,150,528
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	14,917	14,917	...	...	...	14,917
	Canadian Institute for International Peace and Security	...	...	...	...	...	...	...	...	...	...	...	5,000	5,000	...	...	...	5,000
	Canadian International Development Agency	69,361	9,514	1,063	19,280	2,361	862	1,611	...	737	2,092,742	...	89	2,197,620	...	...	...	2,197,620
	Canadian Secretariat	539	79	23	353	2	...	35	...	68	...	...	2	1,101	...	...	...	1,101
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	176,124	176,124	...	...	...	176,124
	International Centre for Ocean Development	...	...	...	...	...	...	...	...	...	...	...	12,200	12,200	...	...	...	12,200
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	114,130	114,130	...	...	...	114,130
	International Joint Commission	2,718	662	187	908	297	52	121	...	87	...	...	18	5,050	...	...	...	5,050
	Total Ministry	**529,987**	**123,851**	**23,861**	**111,813**	**108,599**	**34,337**	**41,002**	**33,364**	**63,254**	**2,312,378**	**...**	**326,484**	**3,708,930**	**31,602**	**658**	**32,260**	**3,676,670**

10	**Finance**																
	Department	46,305	8,687	14,493	12,620	1,000	1,958	30,633	...	2,909	8,456,028	42,791,648	27,893	51,394,174	...	6,035	6,035	51,388,139
	Auditor General	40,296	3,606	553	7,964	314	533	803	...	1,720	504	...	26	56,319	...	...	...	56,319
	Canadian International Trade Tribunal	7,679	538	122	541	101	96	182	...	194	...	...	4	9,457	...	...	...	9,457
	Office of the Superintendent of Financial Institutions	25,503	1,792	719	9,048	2,441	178	354	...	556	...	...	10	40,601	36,825	...	36,825	3,776
	Privatization and Regulatory Affairs	5,264	196	154	1,719	29	7	103	...	146	...	...	339	7,957	...	...	...	7,957
	Total Ministry	**125,047**	**14,819**	**16,041**	**31,892**	**3,885**	**2,772**	**32,075**	**...**	**5,525**	**8,456,532**	**42,791,648**	**28,272**	**51,508,508**	**36,825**	**6,035**	**42,860**	**51,465,648**
11	**Fisheries and Oceans**	**353,888**	**38,188**	**7,284**	**92,024**	**33,096**	**39,640**	**53,274**	**75,086**	**57,195**	**19,736**	**...**	**29,256**	**789,667**	**...**	**...**	**...**	**789,667**
12	**Forestry**	**80,797**	**7,663**	**2,087**	**11,522**	**809**	**1,484**	**6,379**	**1,619**	**4,281**	**60,515**	**...**	**34**	**177,190**	**43**	**612**	**655**	**176,535**
13	**Governor General**	**7,321**	**896**	**428**	**838**	**135**	**43**	**1,120**	**...**	**188**	**12**	**...**	(1)	**10,981**	**...**	**...**	**...**	**10,981**
14	**Indian Affairs and Northern Development**	**228,710**	**30,892**	**3,538**	**64,992**	**11,598**	**7,545**	**14,112**	**7,701**	**9,134**	**3,265,471**	**...**	**8,037**	**3,651,730**	**...**	**...**	**...**	**3,651,730**
15	**Industry, Science and Technology**																	
	Department	157,096	19,429	29,898	49,795	2,069	2,535	4,712	...	8,011	727,131	...	2,207	1,002,883	...	...	...	1,002,883
	Canadian Patents and Development Limited	...	...	...	...	...	...	...	...	...	...	...	1,799	1,799	...	...	...	1,799
	Canadian Space Agency	9,647	1,857	410	88,946	213	344	853	...	5,727	18,701	...	55	126,753	...	...	...	126,753
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	31,910	31,910	...	...	...	31,910
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	15,838	15,838	...	...	...	15,838
	Investment Canada	7,510	479	190	1,112	199	64	281	...	267	...	...	23	10,125	...	...	...	10,125
	National Research Council of Canada	212,921	18,256	5,065	46,747	13,698	13,574	40,340	6,749	117,967	117,754	...	(14,837)	578,234	21,144	5,084	26,228	552,006
	Natural Sciences and Engineering Research Council	9,253	2,465	963	2,617	480	256	266	...	1,109	448,832	...	1	466,242	...	...	...	466,242
	Science Council of Canada	2,130	353	128	1,036	71	53	84	...	42	...	...	(736)	3,161	...	...	...	3,161
	Statistics Canada	246,398	19,575	12,977	14,214	16,836	3,060	8,121	...	9,185	11	...	17	330,394	12,325	18,682	31,007	299,387
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	148,500	148,500	...	...	...	148,500
	Total Ministry	**644,955**	**62,414**	**49,631**	**204,467**	**33,566**	**19,886**	**54,657**	**6,749**	**142,308**	**1,312,429**	**...**	**184,777**	**2,715,839**	**33,469**	**23,766**	**57,235**	**2,658,604**

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
16	**Justice**																	
	Department	120,620	9,331	3,556	14,782	955	1,006	3,212	...	4,569	276,147	...	(1,584)	432,594	...	...	...	432,594
	Canadian Human Rights Commission	12,133	1,284	663	1,745	116	48	354	...	560	5	...	2	16,910	...	...	...	16,910
	Commissioner for Federal Judicial Affairs	122,560	8,842	307	2,340	49	75	63	...	383	22,760	...	1,775	159,154	...	...	...	159,154
	Federal Court of Canada	12,856	1,380	26	1,835	211	377	1,353	...	1,976	...	...	28	20,042	...	...	...	20,042
	Law Reform Commission of Canada	2,136	440	109	1,802	41	38	156	...	59	...	...	(1)	4,781	...	...	...	4,781
	Offices of the Information and Privacy Commissioners of Canada	4,898	275	149	588	18	28	56	...	313	...	...	2	6,327	...	...	...	6,327
	Supreme Court of Canada	8,864	819	345	1,223	140	313	1,165	...	567	1,035	...	7	14,478	...	...	...	14,478
	Tax Court of Canada	5,160	742	62	1,315	54	406	494	...	784	...	...	(1)	9,017	...	...	...	9,017
	Total Ministry	**289,227**	**23,113**	**5,217**	**25,630**	**1,584**	**2,291**	**6,853**	**...**	**9,211**	**299,947**	**...**	**230**	**663,303**	**...**	**...**	**...**	**663,303**
17	**Labour**																	
	Department	126,096	4,367	1,590	18,834	332	769	1,505	...	1,663	145,858	...	596	301,610	46,675	295	46,970	254,640
	Canada Labour Relations Board	6,769	834	72	431	166	106	159	...	104	...	...	11	8,652	...	...	...	8,652
	Canadian Centre for Occupational Health and Safety	7,122	824	454	1,005	74	226	311	...	261	...	...	(1)	10,277	1,540	149	1,689	8,588
	Total Ministry	**139,987**	**6,025**	**2,116**	**20,270**	**572**	**1,101**	**1,975**	**...**	**2,028**	**145,858**	**...**	**607**	**320,539**	**48,215**	**444**	**48,659**	**271,880**
18	**National Defence**																	
	Department	5,723,114	589,797	26,213	825,595	129,771	815,677	1,303,280	344,200	2,178,917	613,913	...	70,796	12,621,273	346,655	14,161	360,816	12,260,457
	Emergency Preparedness Canada	6,286	2,748	726	2,627	76	196	259	...	695	15,584	...	35	29,232	...	...	...	29,232
	Total Ministry	**5,729,400**	**592,545**	**26,939**	**828,222**	**129,847**	**815,873**	**1,303,539**	**344,200**	**2,179,612**	**629,497**	**...**	**70,831**	**12,650,505**	**346,655**	**14,161**	**360,816**	**12,289,689**

19	**National Health and Welfare**																
	Department	483,545	114,240	21,878	223,487	5,578	13,773	132,231	22,102	31,326	32,338,672	...	27,585	33,414,417	65,017	...	65,017	33,349,400
	Medical Research Council	3,689	1,342	341	574	39	80	202	...	174	235,421	...	(1)	241,862	...	...	...	241,862
	Total Ministry	**487,234**	**115,582**	**22,219**	**224,061**	**5,617**	**13,853**	**132,433**	**22,102**	**31,500**	**32,574,093**	**...**	**27,585**	**33,656,279**	**65,017**	**...**	**65,017**	**33,591,262**
20	**National Revenue**																
	Customs and Excise	579,515	62,740	35,233	109,640	4,693	16,015	18,172	5,512	102,984	...	...	(7,259)	927,245	...	...	...	927,245
	Taxation	990,415	99,900	46,478	38,755	12,433	21,986	18,405	...	52,926	98	...	273	1,281,669	53,187	44,405	97,592	1,184,077
	Total Ministry	**1,569,930**	**162,640**	**81,711**	**148,395**	**17,126**	**38,001**	**36,577**	**5,512**	**155,910**	**98**	**...**	**(6,986)**	**2,208,914**	**53,187**	**44,405**	**97,592**	**2,111,322**
21	**Parliament**																
	The Senate	26,550	4,914	2,648	3,686	540	1,808	983	61	1,390	916	...	...	43,496	...	...	...	43,496
	House of Commons	155,966	24,001	9,755	7,126	4,586	3,252	7,284	...	5,297	1,557	...	256	219,080	...	...	...	219,080
	Library of Parliament	13,151	245	8	620	451	37	903	...	232	...	...	1	15,648	...	...	...	15,648
	Total Ministry	**195,667**	**29,160**	**12,411**	**11,432**	**5,577**	**5,097**	**9,170**	**61**	**6,919**	**2,473**	**...**	**257**	**278,224**	**...**	**...**	**...**	**278,224**
22	**Privy Council**																
	Department	48,719	9,170	9,174	22,805	2,757	1,500	3,159	...	4,982	65	...	343	102,674	...	...	...	102,674
	Canadian Intergovernmental Conference Secretariat	1,182	617	96	1,049	364	19	57	...	26	...	...	3	3,413	...	...	...	3,413
	Canadian Transportation Accident Investigation and Safety Board	19,078	2,328	548	1,969	333	879	684	...	1,576	...	...	3	27,398	...	...	...	27,398
	Chief Electoral Officer	5,901	868	2,084	1,626	246	107	1,243	4	582	170	...	25	12,856	...	...	...	12,856
	Commissioner of Official Languages	9,911	730	990	943	65	105	213	...	101	...	...	(1)	13,058	...	...	...	13,058
	Economic Council of Canada	8,176	400	177	776	51	47	268	...	382	...	...	1	10,278	...	...	...	10,278
	Northern Pipeline Agency	132	3	...	160	20	1	1	...	...	...	...	(1)	317	...	...	...	317
	Public Service Staff Relations Board	8,174	654	199	643	162	92	173	...	191	...	...	(1)	10,288	...	...	...	10,288
	Security Intelligence Review Committee	764	149	22	270	12	1	16	...	170	...	...	(1)	1,404	...	...	...	1,404
	Total Ministry	**102,037**	**14,919**	**13,290**	**30,241**	**4,010**	**2,751**	**5,814**	**4**	**8,010**	**235**	**...**	**375**	**181,686**	**...**	**...**	**...**	**181,686**
23	**Public Works**																
	Department	432,700	35,692	6,450	571,952	1,080,522	367,592	314,829	568,965	28,318	341,629	...	772,016	4,520,665	227,459	2,917,094	3,144,553	1,376,112
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,978,850	1,978,850	...	...	...	1,978,850
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	90,072	90,072	...	...	...	90,072
	Total Ministry	**432,700**	**35,692**	**6,450**	**571,952**	**1,080,522**	**367,592**	**314,829**	**568,965**	**28,318**	**341,629**	**...**	**2,840,938**	**6,589,587**	**227,459**	**2,917,094**	**3,144,553**	**3,445,034**

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
24	Secretary of State																	
	Department	142,328	10,624	7,369	45,097	999	1,696	4,005	...	5,609	2,671,505	...	(31)	2,889,201	...	...	...	2,889,201
	Canadian Centre for Management Development	6,798	692	229	3,283	96	129	304	...	536	186	...	(1,545)	10,708	...	...	...	10,708
	Ministry of State (Multiculturalism and Citizenship)	15,465	1,908	2,568	4,261	190	224	624	...	653	52,398	...	36,655	114,946	...	...	...	114,946
	Public Service Commission	126,725	7,020	3,979	12,849	4,170	1,162	2,308	...	5,185	...	...	6,883	170,281	637	23,260	23,897	146,384
	Social Sciences and Humanities Research Council	5,744	601	312	724	66	149	125	...	1,007	81,595	...	1	90,324	...	...	...	90,324
	Total Ministry	**297,060**	**20,845**	**14,457**	**66,214**	**5,521**	**3,360**	**7,366**	**...**	**12,990**	**2,805,684**	**...**	**41,963**	**3,275,460**	**637**	**23,260**	**23,897**	**3,251,563**
25	Solicitor General																	
	Department	17,267	2,010	1,102	3,499	546	210	536	...	1,311	4,113	...	84	30,678	...	...	...	30,678
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	204,975	204,975	...	...	...	204,975
	Correctional Service	557,924	27,168	1,595	137,077	3,309	11,617	81,483	59,760	20,265	8,189	...	18,117	926,504	...	...	...	926,504
	National Parole Board	19,930	2,336	266	632	58	163	326	...	134	...	...	7	23,852	...	...	...	23,852
	Royal Canadian Mounted Police	1,238,835	110,901	929	89,343	28,341	37,925	75,481	44,056	67,529	35,529	...	22,762	1,751,631	534,893	48,821	583,714	1,167,917
	Royal Canadian Mounted Police External Review Committee	879	88	49	257	14	7	34	...	29	...	...	(1)	1,357	...	...	...	1,357
	Royal Canadian Mounted Police Public Complaints Commission	1,809	444	82	1,231	36	47	104	...	112	...	...	1	3,866	...	...	...	3,866
	Total Ministry	**1,836,644**	**142,947**	**4,023**	**232,039**	**32,304**	**49,969**	**157,964**	**103,816**	**89,380**	**47,831**	**...**	**245,946**	**2,942,863**	**534,893**	**48,821**	**583,714**	**2,359,149**
26	Supply and Services	**462,980**	**131,335**	**125,771**	**129,667**	**52,751**	**11,334**	**135,650**	**...**	**40,550**	**249,759**	**...**	**112,265**	**1,452,062**	**23,361**	**827,398**	**850,759**	**601,303**

27	**Transport**																
	Department	3,193,749	120,914	10,475	409,019	19,672	128,624	174,207	103,206	197,108	224,313	...	824,929	3,406,216	1,056,410	157,217	1,213,627	2,192,589
	Civil Aviation Tribunal	512	112	1	130	3	9	15	...	2	...	...	(1)	784	...	...	...	784
	Grain Transportation Agency Administrator	1,856	381	83	287	30	58	80	...	149	1,624	...	(1)	4,548	...	...	...	4,548
	National Transportation Agency	29,816	1,990	346	1,939	143	500	888	...	1,321	783,940	...	7	820,890	...	...	...	820,890
	Total Ministry	**1,225,933**	**123,397**	**10,905**	**411,375**	**19,848**	**129,191**	**175,190**	**103,206**	**198,580**	**1,009,877**	**...**	**824,936**	**4,232,438**	**1,056,410**	**157,217**	**1,213,627**	**3,018,811**
28	**Treasury Board**																
	Secretariat	580,486	1,255	1,928	9,287	120	148	601	...	2,701	564	...	7,357	604,447	...	59,539	59,539	544,908
	Comptroller General	13,305	418	637	1,816	50	4	149	...	569	...	...	1,237	18,185	...	...	...	18,185
	Total Ministry	**593,791**	**1,673**	**2,565**	**11,103**	**170**	**152**	**750**	**...**	**3,270**	**564**	**...**	**8,594**	**622,632**	**...**	**59,539**	**59,539**	**563,093**
29	**Veterans Affairs**	**189,716**	**23,039**	**1,227**	**206,289**	**3,715**	**3,741**	**54,923**	**...**	**2,507**	**1,338,852**	**...**	**1,996**	**1,826,005**	**...**	**...**	**...**	**1,826,005**
30	**Western Economic Diversification**	**20,533**	**2,400**	**669**	**7,556**	**233**	**137**	**468**	**...**	**508**	**156,326**	**...**	**(154)**	**188,676**	**...**	**...**	**...**	**188,676**
	Total ministerial expenditure	**18,723,239**	**2,195,848**	**547,314**	**4,020,202**	**1,715,758**	**1,644,756**	**2,768,250**	**1,349,956**	**3,277,813**	**98,904,845**	**42,791,648**	**8,348,833**	**146,204,652**	**2,497,290**	**5,641,989**	**8,139,249**	**131,868,412**

(1) Less than $500.
(2) Additional details are provided in Section 5 of Volume II (Part II).
(3) Additional details are provided in Section 6 of Volume II (Part II).
(4) Additional details are provided in Section 7 of Volume II (Part II).
(5) Additional details are provided in Section 8 of Volume II (Part II).

TABLE 3a

General Summary
Recapitulation of Expenditure with Outside Parties by Standard Object

Table 3a reconciles total net ministerial expenditure (Table 3) with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	TOTAL EXPENDITURE	Less: internal expenditure		TOTAL EXPENDITURE with outside parties
						Credited to revenue	Credited to appropriations	
Personnel	18,723,239	(327,852)	...	...	18,395,387	...	10,921	18,384,466
Transportation and communications	2,195,048	...	...	...	2,195,048	7,876	256,018	1,931,154
Information	547,314	...	...	..	547,314	7,516	244,292	295,506
Professional and special services	4,020,202	...	...	...	4,020,202	30,588	994,225	2,995,389
Rentals	1,715,758	...	...	...	1,715,758	20,721	673,513	1,021,524
Purchased repair and maintenance	1,644,756	...	...	...	1,644,756	7,780	252,875	1,384,101
Utilities, materials and supplies	2,768,250	...	...	...	2,768,250	8,078	262,585	2,497,587
Construction and/or acquisition of land, buildings and works	1,369,956	...	...	...	1,369,956	15,311	497,661	856,984
Construction and/or acquisition of machinery and equipment	3,277,813	...	...	...	3,277,813	1,198	38,948	3,237,667
Transfer payments	58,904,845	15,010,135	(434,000)	...	73,480,980	4,594	149,298	73,327,088
Public debt charges	42,791,648	(254,355)	...	...	42,537,293	...	...	42,537,293
Other subsidies and payments	8,245,823	(1,808,384)	(1,291,000)	783,706	5,930,145	67,583	1,001,309	4,861,253
Total gross expenditure	146,204,652	12,619,544	(1,725,000)	783,706	157,882,902	171,245	4,381,645	153,330,012
Less: revenue credited to expenditure	...	...	...	...	...	...	...	...
From outside parties	2,497,290	...	...	...	2,497,290	...	...	2,497,290
Internal to the Government	5,641,950	...	...	...	5,641,950	(171,245)	5,641,950	171,245
Revenue of consolidated Crown corporations	...	...	...	861,837	861,837	...	...	861,837
Unemployment insurance account	...	1,260,305	...	...	(1,260,305)	...	(1,260,305)	...
Expenditure internal to the Government	...	...	...	...	...	171,245	...	(171,245)
	8,139,240	1,260,305	...	861,837	7,740,772	...	4,381,645	3,359,127
Total net expenditure	**138,065,412**	**13,879,849**	**(1,725,000)**	**(78,131)**	**150,142,130**	**171,245**	**...**	**149,970,885**

TABLE 4

General Summary
Ministerial Revenue by Main Classification

Table 4 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations. The table also discloses revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as a reporting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations. This latter column discloses total ministerial revenue as reported in the "Revenue" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenue with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue								Total net revenue	Revenue credited to appropriations			Total gross revenue	Revenue internal to the Government
			Return on investments[21]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue		From outside parties	Internal to the Government	Total		
2	**Agriculture**																
	Department	423	396,875	64,516	3,624	22,514	32,843	...	...	2,767	523,139	523,562	15,810	...	15,810	539,372	164
	Canadian Dairy Commission	...	...	...	...	1	...	...	...	...	1	1	...	...	...	1	...
	Canadian Livestock Feed Board	...	...	...	...	70	(1)	...	...	...	70	70	...	...	...	70	1
	Total Ministry	**423**	**396,875**	**64,516**	**3,624**	**22,585**	**32,843**	**...**	**...**	**2,767**	**523,210**	**523,633**	**15,810**	**...**	**15,810**	**539,443**	**165**
3	**Atlantic Canada Opportunities Agency**	**2**	**8,765**	**1,643**	**...**	**3,652**	**1,047**	**...**	**...**	**24**	**15,131**	**15,133**	**...**	**...**	**...**	**15,133**	**2**
4	**Communications**																
	Department	210	1,501	2,050	103,784	1,025	18	...	...	219	108,597	108,807	14,633	207,563	222,196	331,003	3,473
	Canadian Museum of Civilization	...	...	...	...	1,783	...	...	...	...	1,783	1,783	...	...	...	1,783	...
	Canadian Museum of Nature	...	...	...	...	114	...	...	...	...	114	114	...	...	...	114	...
	Canadian Radio-television and Telecommunications Commission	...	...	...	67,204	20	...	...	...	36	67,260	67,260	...	...	...	67,260	...
	National Archives of Canada	2	...	122	...	408	...	...	...	1	531	533	...	...	...	533	239

TABLE 4

General Summary
Ministerial Revenue by Main Classification—*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue: Return on investments[2]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	Revenue credited to appropriations: From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
	National Film Board	33	...	...	...	...	...	...	...	...	...	33	7,047	2,314	9,361	9,394	...
	National Gallery of Canada	...	...	(42)	...	84	...	...	...	...	42	42	...	...	...	42	...
	National Library	2	...	1,788	...	37	...	...	...	10	1,835	1,837	...	...	...	1,837	1,151
	National Museum of Science and Technology	...	...	...	...	17	...	...	...	...	17	17	...	...	...	17	5
	National Museums of Canada	...	...	1,531	...	370	...	...	...	1	1,902	1,902	1,132	...	1,132	3,034	...
	Total Ministry	**247**	**1,501**	**5,449**	**170,988**	**3,858**	**18**	**...**	**...**	**267**	**182,081**	**182,328**	**22,812**	**209,877**	**232,689**	**415,017**	**4,868**
5	Consumer and Corporate Affairs Department	59	...	3	71,089	1,429	...	...	...	83	72,604	72,663	...	...	...	72,663	131
	Competition Tribunal	...	...	...	...	1	...	...	...	...	1	1	...	...	...	1	...
	Copyright Board	...	...	...	...	(1)	...	...	...	...	(1)	(1)	...	...	...	(1)	...
	Hazardous Materials Information Review Commission	...	...	190	...	2	...	...	...	...	192	192	...	...	...	192	1
	Patented Medicine Prices Review Board	...	...	(1)	...	15	...	...	...	...	15	15	...	...	...	15	2
	Procurement Review Board	...	...	...	...	1	...	...	...	...	1	1	...	...	...	1	1
	Total Ministry	**59**	**...**	**193**	**71,089**	**1,448**	**...**	**...**	**...**	**83**	**72,813**	**72,872**	**...**	**...**	**...**	**72,872**	**135**
6	Employment and Immigration Department/Commission	1	536	39,102	...	12,203	...	...	...	10,351	62,192	62,193	...	1,267,692	1,267,692	1,329,885	1,833
	Immigration and Refugee Board of Canada	...	...	...	...	271	42	...	...	(1)	313	313	...	...	...	313	107
	Status of Women—Office of the Co-ordinator	...	...	...	...	6	...	...	...	(1)	6	6	...	...	...	6	...
	Total Ministry	**1**	**536**	**39,102**	**...**	**12,480**	**42**	**...**	**...**	**10,351**	**62,511**	**62,512**	**...**	**1,267,692**	**1,267,692**	**1,330,204**	**1,940**

7	**Energy, Mines and Resources**															
	Department	64	105,134	5,548	4,097	105,016	6,263	...	...	27,409	253,467	253,531	895	3,221	4,116	257,647	1,379
	Atomic Energy Control Board	...	...	36,933	31	75	...	...	...	1	37,040	37,040	...	...	...	37,040	48
	National Energy Board	...	...	22	...	86	1	...	...	62	171	171	...	...	...	171	36
	Total Ministry	**64**	**105,134**	**42,503**	**4,128**	**105,177**	**6,264**	**...**	**...**	**27,472**	**290,678**	**290,742**	**895**	**3,221**	**4,116**	**294,858**	**1,463**
8	**Environment**	**130**	**...**	**6,399**	**36,264**	**4,505**	**1,900**	**...**	**...**	**1,005**	**50,073**	**50,203**	**...**	**37,750**	**37,750**	**87,953**	**355**
9	**External Affairs**															
	Department	(1)	2,288	427	36,871	13,230	413	...	...	8,171	61,400	61,400	31,602	658	32,260	93,660	5,084
	Canadian International Development Agency	...	2,768	336	...	3,181	...	...	...	514	6,799	6,799	...	...	...	6,799	...
	Canadian Secretariat	(1)	...	...	...	2	...	...	...	75	77	77	...	...	...	77	...
	Export Development Corporation	...	33,059	...	...	...	...	...	...	17,114	50,173	50,173	...	...	...	50,173	...
	International Joint Commission	...	...	...	...	1	...	...	...	1,148	1,149	1,149	...	...	...	1,149	1
	Total Ministry	**(1)**	**38,115**	**763**	**36,871**	**16,414**	**413**	**...**	**...**	**27,022**	**119,598**	**119,598**	**31,602**	**658**	**32,260**	**151,858**	**5,085**
10	**Finance**															
	Department	...	5,944,658	43	...	1,569	11	110,587	...	19,814	6,076,682	6,076,682	...	6,035	6,035	6,082,717	10,171
	Auditor General	2	...	371	...	82	...	...	...	31	484	486	...	...	...	486	115
	Canadian International Trade Tribunal	...	...	...	...	5	...	...	...	...	5	5	...	...	...	5	5
	Office of the Superintendent of Financial Institutions	1,099	...	...	...	14	...	...	...	...	14	1,113	36,825	...	36,825	37,938	...
	Privatization and Regulatory Affairs	...	14,966	(1)	...	314	...	...	...	21	15,301	15,301	...	...	...	15,301	134
	Total Ministry	**1,101**	**5,959,624**	**414**	**...**	**1,984**	**11**	**110,587**	**...**	**19,866**	**6,092,486**	**6,093,587**	**36,825**	**6,035**	**42,860**	**6,136,447**	**10,425**
11	**Fisheries and Oceans**	**64**	**7,781**	**705**	**22,589**	**2,595**	**3,286**	**...**	**...**	**7,082**	**44,038**	**44,102**	**...**	**...**	**...**	**44,102**	**426**
12	**Forestry**	**(1)**	**...**	**...**	**85**	**463**	**87**	**...**	**...**	**1**	**636**	**636**	**43**	**612**	**655**	**1,291**	**...**
13	**Governor General**	**1**	**...**	**...**	**...**	**63**	**...**	**...**	**...**	**...**	**63**	**64**	**...**	**...**	**...**	**64**	**...**
14	**Indian Affairs and Northern Development**	**20**	**14,300**	**798**	**21,124**	**5,589**	**1,014**	**...**	**...**	**799**	**43,624**	**43,644**	**...**	**...**	**...**	**43,644**	**595**

TABLE 4

General Summary
Ministerial Revenue by Main Classification—*Continued*
(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations				
		Tax revenue	Return on investments[2]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
15	**Industry, Science and Technology**																
	Department	...	88,491	6,095	...	71,492	...	...	...	876	166,954	166,954	...	...	...	166,954	340
	Canadian Space Agency	...	...	756	...	583	...	...	...	2	1,341	1,341	...	...	...	1,341	627
	Investment Canada	...	...	(1)	...	41	...	...	...	...	41	41	...	...	...	41	...
	National Research Council of Canada	130	...	...	...	1,721	...	...	...	43	1,764	1,894	21,144	5,084	26,228	28,122	(3)
	Natural Sciences and Engineering Research Council	...	...	...	...	478	...	...	...	(1)	478	478	...	...	...	478	(4)
	Science Council of Canada	...	...	...	...	17	...	...	...	...	17	17	...	...	...	17	1
	Statistics Canada	68	...	...	...	437	...	...	...	206	643	711	12,325	18,682	31,007	31,718	335
	Total Ministry	**198**	**88,491**	**6,851**	**...**	**74,769**	**...**	**...**	**...**	**1,127**	**171,238**	**171,436**	**33,469**	**23,766**	**57,235**	**228,671**	**1,296**
16	**Justice**																
	Department	10	...	763	...	7,019	...	...	...	1,219	9,001	9,011	...	...	...	9,011	225
	Canadian Human Rights Commission	...	...	...	...	8	...	...	...	83	91	91	...	...	...	91	70
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	5,952	5,952	5,952	...	...	...	5,952	...
	Federal Court of Canada	...	...	616	...	28	...	...	...	(1)	644	644	...	...	...	644	148
	Law Reform Commission of Canada	...	...	...	...	6	...	...	...	...	6	6	...	...	...	6	...
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	(1)	...	...	...	...	(1)	(1)	...	...	...	(1)	1
	Supreme Court of Canada	(1)	...	26	...	92	87	...	...	62	267	267	...	...	...	267	62
	Tax Court of Canada	...	...	44	...	23	5	...	...	...	72	72	...	...	...	72	1
	Total Ministry	**10**	**...**	**1,449**	**...**	**7,176**	**92**	**...**	**...**	**7,316**	**16,033**	**16,043**	**...**	**...**	**...**	**16,043**	**507**
17	**Labour**																
	Department	...	...	43	...	333	...	...	...	87	463	463	46,675	295	46,970	47,433	138
	Canada Labour Relations Board	(1)	...	...	...	2	9	...	...	1	12	12	...	...	...	12	...
	Canadian Centre for Occupational Health and Safety	13	...	...	...	1	...	...	...	...	1	14	1,540	149	1,689	1,703	...
	Total Ministry	**13**	**...**	**43**	**...**	**336**	**9**	**...**	**...**	**88**	**476**	**489**	**48,215**	**444**	**48,659**	**49,148**	**138**

18	**National Defence**	**84**	**13,158**	**...**	**...**	**63,725**	**...**	**...**	**...**	**5,335**	**82,218**	**82,302**	**346,655**	**14,161**	**360,816**	**443,118**	**...**
19	**National Health and Welfare**																
	Department	4	...	30,899	8	5,829	226	...	...	54,889	91,851	91,855	65,017	...	65,017	156,872	1,809
	Medical Research Council	...	...	...	...	148	...	...	...	(1)	148	148	...	...	...	148	...
	Total Ministry	**4**	**...**	**30,899**	**8**	**5,977**	**226**	**...**	**...**	**54,889**	**91,999**	**92,003**	**65,017**	**...**	**65,017**	**157,020**	**1,809**
20	**National Revenue**																
	Customs and Excise	26,802,055	172	8,550	353	2,837	1,196	...	...	25,261	38,369	26,840,424	...	...	...	26,840,424	4,779
	Taxation	70,378,443	...	7,299	...	7,223	18	...	...	4,461	19,001	70,397,444	53,187	44,405	97,592	70,495,036	5,439
	Total Ministry	**97,180,498**	**172**	**15,849**	**353**	**10,060**	**1,214**	**...**	**...**	**29,722**	**57,370**	**97,237,868**	**53,187**	**44,405**	**97,592**	**97,335,460**	**10,218**
21	**Parliament**																
	The Senate	(1)	...	7	...	58	3	...	...	49	117	117	...	...	...	117	43
	House of Commons	3	...	...	(1)	594	...	...	...	1,765	2,359	2,362	...	...	...	2,362	206
	Library of Parliament	...	...	...	...	2	...	...	...	47	49	49	...	...	...	49	1
	Total Ministry	**3**	**...**	**7**	**(1)**	**654**	**3**	**...**	**...**	**1,861**	**2,525**	**2,528**	**...**	**...**	**...**	**2,528**	**250**
22	**Privy Council**																
	Department	(1)	...	...	...	403	...	...	...	8	411	411	...	...	...	411	109
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	19	(1)	...	...	1,837	1,856	1,856	...	...	...	1,856	1
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	104	...	...	...	16	120	120	...	...	...	120	38
	Chief Electoral Officer	(1)	...	...	...	273	52	...	...	139	464	464	...	...	...	464	208
	Commissioner of Official Languages	...	...	...	...	19	...	...	...	...	19	19	...	...	...	19	16
	Economic Council of Canada	...	...	...	...	15	...	...	...	4	19	19	...	...	...	19	...
	Northern Pipeline Agency	...	...	...	...	65	...	...	...	234	299	299	...	...	...	299	...
	Public Service Staff Relations Board	...	...	...	...	56	...	...	...	(1)	56	56	...	...	...	56	11
	Security Intelligence Review Committee	...	...	...	...	1	...	...	...	...	1	1	...	...	...	1	...
	Total Ministry	**(1)**	**...**	**...**	**...**	**955**	**52**	**...**	**...**	**2,238**	**3,245**	**3,245**	**...**	**...**	**...**	**3,245**	**383**

TABLE 4

General Summary
Ministerial Revenue by Main Classification — *Concluded*
(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations				
		Tax revenue	Return on investments[2]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
23	Public Works Department	534	176	...	5,276	986	42,895	...	...	33,193	82,526	83,060	227,459	2,917,094	3,144,553	3,227,613	26,999
	Canada Mortgage and Housing Corporation	...	771,869	...	...	14,132	...	...	...	29,938	815,939	815,939	...	...	...	815,939	...
	Total Ministry	**534**	**772,045**	**...**	**5,276**	**15,118**	**42,895**	**...**	**...**	**63,131**	**898,465**	898,999	**227,459**	**2,917,094**	**3,144,553**	4,043,552	**26,999**
24	Secretary of State Department	1	...	...	...	2,840	...	...	...	80,103	82,943	82,944	...	...	...	82,944	1,523
	Canadian Centre for Management Development	(1)	...	4	...	15	...	...	...	...	19	19	...	...	...	19	7
	Ministry of State (Multiculturalism and Citizenship)	...	...	...	6,954	2,592	...	...	...	199	9,745	9,745	...	...	...	9,745	...
	Public Service Commission	2	...	119	...	450	...	...	...	171	740	742	637	23,260	23,897	24,639	360
	Social Sciences and Humanities Research Council	...	...	...	...	417	...	...	...	...	417	417	...	...	...	417	...
	Total Ministry	**3**	**...**	**123**	**6,954**	**6,314**	**...**	**...**	**...**	**80,473**	**93,864**	93,867	**637**	**23,260**	**23,897**	117,764	**1,890**
25	Solicitor General Department	...	...	(1)	...	586	...	...	...	...	586	586	...	...	...	586	...
	Canadian Security Intelligence Service	...	...	...	...	385	...	...	...	45	430	430	...	...	...	430	151
	Correctional Service	108	...	1,238	607	2,385	21,803	...	...	409	26,442	26,550	...	...	...	26,550	9,091
	National Parole Board	...	...	...	...	8	...	...	...	(1)	8	8	...	...	...	8	...
	Royal Canadian Mounted Police	93	37	2	4,925	13,643	6,476	...	...	474	25,557	25,650	534,893	48,821	583,714	609,364	1,520
	Total Ministry	**201**	**37**	**1,240**	**5,532**	**17,007**	**28,279**	**...**	**...**	**928**	**53,023**	53,224	**534,893**	**48,821**	**583,714**	636,938	**10,762**
26	Supply and Services	**307**	**35,375**	**33**	**...**	**1,723**	**15,072**	**...**	**...**	**18,630**	**70,833**	71,140	**23,361**	**827,398**	**850,759**	921,899	**20,385**

27	Transport															
	Department	4,751	186,446	354	1,011	11,140	79	...	...	27,491	226,521	231,272	1,056,410	157,217	1,213,627	1,444,899	840
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	6	6	6	...	...	...	6	...
	Grain Transportation Agency Administrator	11	...	...	1,939	24	4	...	...	...	1,967	1,978	...	...	...	1,978	5
	National Transportation Agency	...	...	(1)	(1)	507	1	...	...	(1)	508	508	...	...	...	508	49
	Total Ministry	**4,762**	**186,446**	**354**	**2,950**	**11,671**	**84**	**...**	**...**	**27,497**	**229,002**	233,764	**1,056,410**	**157,217**	**1,213,627**	1,447,391	**894**
28	Treasury Board																
	Secretariat	77	...	1	...	3,636	...	...	...	8,598	12,235	12,312	...	59,539	59,539	71,851	2,588
	Comptroller General	...	...	(1)	...	133	...	...	...	9	142	142	...	...	...	142	62
	Total Ministry	**77**	**...**	**1**	**...**	**3,769**	**...**	**...**	**...**	**8,607**	**12,377**	12,454	**...**	**59,539**	**59,539**	71,993	**2,650**
29	Veterans Affairs	**9**	**4,104**	**35,042**	**...**	**11,984**	**1,573**	**...**	**...**	**178**	**52,881**	52,890	**...**	**...**	**...**	52,890	**15**
30	Western Economic Diversification	**...**	**488**	**1,156**	**...**	**10,363**	**...**	**...**	**...**	**116**	**12,123**	12,123	**...**	**...**	**...**	12,123	**7**
	Total ministerial revenue	**97,188,815**	**7,632,947**	**255,532**	**387,835**	**422,414**	**136,424**	**110,587**	**...**	**398,875**	**9,344,614**	106,533,429	**2,497,290**	**5,641,950**	**8,139,240**	114,672,669	**103,662**

(1) Less than $500.
(2) Additional details are provided in Section 11 of Volume II (Part II).

TABLE 4a

General Summary
Recapitulation of Revenue from Outside Parties by Main Classification

Table 4a reconciles total net ministerial revenue (Table 4) with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual of non-tax revenue and the elimination of revenue internal to the Government. The difference between gross and net revenue is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial revenue	Consolidated specified purpose accounts[1]	Internal revenue	NET REVENUE from outside parties	Revenue credited to appropriations	Consolidated Crown corporations	GROSS REVENUE from outside parties
TAX REVENUE—							
Income tax—							
Personal	57,600,786	...	...	57,600,786	...	...	57,600,786
Corporation	11,726,220	...	...	11,726,220	...	...	11,726,220
Unemployment insurance contributions	...	12,706,436	...	12,706,436	...	...	12,706,436
Non-resident	1,372,055	...	...	1,372,055	...	...	1,372,055
	70,699,061	*12,706,436*	...	*83,405,497*	...	...	*83,405,497*
Excise taxes and duties—							
Goods and services tax	2,573,728	...	...	2,573,728	...	...	2,573,728
Sales tax	13,693,813	...	(63,507)	13,630,306	...	...	13,630,306
Customs import duties	4,004,877	...	(3,963)	4,000,914	...	...	4,000,914
Excise duties	2,146,630	...	...	2,146,630	...	...	2,146,630
Other excise taxes and duties	1,319,878	...	(113)	1,319,765	488,419	...	1,808,184
Energy taxes—							
Excise tax—Gasoline	2,241,364	232	...	2,241,596	...	...	2,241,596
Petroleum and gas revenue tax	(658)	...	...	(658)	868	...	210
Excise tax—Aviation gas and diesel fuel	230,944	...	...	230,944	...	...	230,944
	26,210,576	*232*	*(67,583)*	*26,143,225*	*489,287*	...	*26,632,512*
Other tax revenue	279,178	...	...	279,178	...	...	279,178
TOTAL TAX REVENUE	**97,188,815**	**12,706,668**	**(67,583)**	**109,827,900**	**489,287**	**...**	**110,317,187**
NON-TAX REVENUE—							
Return on investments	7,632,947	(817,498)	(8,130)	6,807,319	26,157	24,263	6,857,739
Proceeds from sales	136,424	...	(10,528)	125,896	199,871	...	325,767
Refunds of previous years' expenditure	422,414	...	(18,630)	403,784	1,447	...	405,231
Privileges, licences and permits	387,835	...	(3,307)	384,528	303,616	...	688,144
Services and service fees	255,532	...	(6,037)	249,495	1,241,025	...	1,490,520
Domestic coinage	110,587	...	...	110,587	...	...	110,587
Other non-tax revenue	398,875	1,101,940	(57,030)	1,443,785	235,887	837,574	2,517,246
TOTAL NON-TAX REVENUE	**9,344,614**	**284,442**	**(103,662)**	**9,525,394**	**2,008,003**	**861,837**	**12,395,234**
TOTAL REVENUE	**106,533,429**	**12,991,110**	**(171,245)**	**119,353,294**	**2,497,290**	**861,837**	**122,712,421**

[1] Also includes the Exchange Fund Account adjustment and the accrual of non-tax revenue.

TABLE 5

General Summary
Budgetary (Expenditure)

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
25,643	1,934,353	818,568	(225,742)	2,552,822		Department	2,452,878	74,929	...	25,015	2,501,119
...	3,711	...	...	3,711		Canadian Dairy Commission	3,642	69	...	...	3,874
...	19,904	(1)	...	19,904		Canadian Livestock Feed Board	18,777	1,127	...	...	18,285
...	...	200,000	(200,000)	(1)		Farm Credit Corporation	...	(1)	...	...	...
25,643	**1,957,968**	**1,018,568**	**(425,742)**	**2,576,437**		**Total Ministry**	**2,475,297**	**76,125**	**...**	**25,015**	**2,523,278**
					3	**Atlantic Canada Opportunities Agency**					
...	329,389	(1)	(5,089)	324,300		Department	269,042	55,258	...	...	317,735
...	10,600	...	...	10,600		Enterprise Cape Breton Corporation	10,560	40	...	...	7,300
...	**339,989**	(1)	**(5,089)**	**334,900**		**Total Ministry**	**279,602**	**55,298**	**...**	**...**	**325,035**
					4	**Communications**					
32,152	310,851	38,885	15,300	397,188		Department	364,041	1,052	...	32,095	314,424
...	104,204	...	...	104,204		Canada Council	104,204	...	...	...	103,503
...	1,017,504	60,926	...	1,078,430		Canadian Broadcasting Corporation	1,078,430	...	...	...	981,375
...	145,595	...	...	145,595		Canadian Film Development Corporation	145,132	463	...	...	145,595
...	...	2,269	29,343	31,612		Canadian Museum of Civilization	30,649	963	...	...	...
...	...	1,921	12,644	14,565		Canadian Museum of Nature	14,997	...	(432)	...	...
...	35,404	...	309	35,713		Canadian Radio-television and Telecommunications Commission	34,799	914	...	...	31,101
...	59,614	3,455	3,049	66,118		National Archives of Canada	64,501	1,617	...	...	61,284
...	18,979	1,321	...	20,300		National Arts Centre Corporation	20,024	276	...	...	17,891
2,964	75,679	...	514	79,157		National Film Board	74,922	1,257	...	2,978	71,275
...	...	1,643	25,775	27,418		National Gallery of Canada	22,358	2,212	...	2,848	...
...	38,149	...	2,618	40,767		National Library	39,681	1,086	...	...	38,550
...	...	2,927	12,152	15,079		National Museum of Science and Technology	14,844	38	...	197	...
1,957	105,170	...	(85,012)	22,115		National Museums of Canada	23,869	...	(1,754)	...	122,700
37,073	**1,911,149**	**113,347**	**16,692**	**2,078,261**		**Total Ministry**	**2,032,451**	**9,878**	**(2,186)**	**38,118**	**1,887,698**

TABLE 5
General Summary
Budgetary (Expenditure)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					5	Consumer and Corporate Affairs					
...	175,312	4,201	7,749	187,262		Department	184,754	2,508	...	...	177,892
...	1,858	...	...	1,858		Competition Tribunal	1,134	724	...	...	1,245
...	1,079	...	...	1,079		Copyright Board	947	132	...	...	843
...	...	19,496	...	19,496		Goods and Services Tax Consumer Information Office	15,251	4,245	...	...	...
...	1,795	...	...	1,795		Hazardous Materials Information Review Commission	1,105	690	...	...	1,328
...	3,070	240	...	3,310		Patented Medicine Prices Review Board	3,124	186	...	...	2,590
...	1,297	...	...	1,297		Procurement Review Board	1,142	155	...	...	1,067
...	5,646	357	...	6,003		Standards Council of Canada	5,951	52	...	...	7,564
...	**190,057**	**24,294**	**7,749**	222,100		**Total Ministry**	213,408	**8,692**	**...**	**...**	**192,529**
					6	Employment and Immigration					
...	5,167,725	(1,477,047)	202,224	3,892,902		Department/Commission	3,741,003	151,899	...	...	4,755,796
...	3,540	...	14	3,554		Advisory Council on the Status of Women	3,475	79	...	...	3,384
...	61,788	18,112	484	80,384		Immigration and Refugee Board of Canada	69,256	11,128	...	...	51,957
...	4 000	633	120	4,753		Status of Women—Office of the Co-ordinator	4,753	(0)	...	...	3,651
...	**5,237,053**	**(1,458,302)**	**202,842**	3,981,593		**Total Ministry**	3,818,487	**163,106**	**...**	**...**	**4,814,788**
					7	Energy, Mines and Resources					
228,753	914,654	10,097	477,141	1,630,645		Department	831,068	597,515	...	202,062	850,039
...	35,024	(0)	200	35,224		Atomic Energy Control Board	34,809	415	...	...	28,542
...	135,141	32,500	...	167,641		Atomic Energy of Canada Limited	167,456	185	...	...	205,640
...	25,555	...	205	25,760		National Energy Board	23,629	2,131	...	...	23,581
...	53,000	...	...	53,000		Petro-Canada International Assistance Corporation	43,000	10,000	...	...	49,300
228,753	**1,163,374**	**42,597**	**477,546**	1,912,270		**Total Ministry**	1,099,962	**610,246**	**...**	**202,062**	**1,157,102**
...	**972,899**	**78,335**	**66,823**	1,118,057	8	Environment	1,075,370	**42,687**	**...**	**...**	**931,329**

					9	External Affairs					
14,381	1,104,323	32,558	31,716	1,182,978		Department	1,150,528	19,353	...	13,097	1,071,348
...	15,157	...	...	15,157		Canadian Commercial Corporation	14,917	240	...	...	17,089
...	5,000	...	...	5,000		Canadian Institute for International Peace and Security	5,000	...	...	...	5,000
...	2,152,652	63,380	13,004	2,229,036		Canadian International Development Agency	2,197,620	31,416	...	...	2,659,278
...	2,343	...	...	2,343		Canadian Secretariat	1,101	1,242	...	...	1,030
...	185,000	...	(8,876)	176,124		Export Development Corporation	176,124	...	...	...	110,845
...	12,300	...	...	12,300		International Centre for Ocean Development	12,200	100	...	...	10,100
...	114,300	...	...	114,300		International Development Research Centre	114,130	170	...	...	108,500
...	4,641	329	269	5,239		International Joint Commission	5,050	189	...	...	4,993
14,381	**3,595,716**	**96,267**	**36,113**	3,742,477		**Total Ministry**	3,676,670	**52,710**	**...**	**13,097**	**3,988,183**
					10	Finance					
71,504	49,518,540	1,917,709	(47,357)	51,460,396		Department	51,388,139	753	...	71,504	47,573,966
...	56,160	...	390	56,550		Auditor General	56,319	231	...	...	52,614
...	7,421	756	1,287	9,464		Canadian International Trade Tribunal	9,457	7	...	...	9,708
38,299	3,140	453	487	42,379		Office of the Superintendent of Financial Institutions	3,776	13	...	38,590	6,249
...	10,074	...	49	10,123		Privatization and Regulatory Affairs	7,957	2,166	...	...	8,554
109,803	**49,595,335**	**1,918,918**	**(45,144)**	51,578,912		**Total Ministry**	51,465,648	**3,170**	**...**	**110,094**	**47,651,051**
...	**724,707**	**43,139**	**23,494**	791,340	11	Fisheries and Oceans	789,667	**1,673**	**...**	**...**	**727,737**
...	**159,299**	**11,059**	**6,617**	176,975	12	Forestry	176,535	**811**	**(371)**	**...**	**233,156**
...	**10,530**	**...**	**993**	11,523	13	Governor General	10,981	**542**	**...**	**...**	**10,829**
34,321	**3,522,361**	**122,946**	**8,197**	3,687,825	14	Indian Affairs and Northern Development	3,651,730	**1,836**	**...**	**34,259**	**3,372,872**
					15	Industry, Science and Technology					
...	1,069,078	43,200	(494)	1,111,784		Department	1,002,883	108,901	...	...	1,170,121
...	799	1,000	...	1,799		Canadian Patents and Development Limited	1,799	...	...	...	799
...	112,144	16,439	126	128,709		Canadian Space Agency	126,753	1,956	...	...	54,617
...	32,000	...	...	32,000		Cape Breton Development Corporation	31,910	90	...	...	53,963
...	15,273	...	812	16,085		Federal Business Development Bank	15,838	247	...	...	34,189
...	9,883	...	245	10,128		Investment Canada	10,125	3	...	...	9,509
...	433,808	119,700	30,010	583,518		National Research Council of Canada	552,006	31,512	...	...	503,086
...	423,307	42,820	633	466,760		Natural Sciences and Engineering Research Council	466,242	518	...	...	391,995
...	3,221	...	...	3,221		Science Council of Canada	3,161	60	...	...	3,040
...	288,491	5,045	11,186	304,722		Statistics Canada	299,387	5,335	...	...	244,909
...	148,500	(1)	...	148,500		Canada Post Corporation	148,500	(1)	...	...	184,500
...	**2,536,504**	**228,204**	**42,518**	2,807,226		**Total Ministry**	2,658,604	**148,622**	**...**	**...**	**2,650,728**

TABLE 5

General Summary
Budgetary (Expenditure) —*Continued*
(in thousands of dollars)

Source of authorities						Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					16	**Justice**					
...	382,181	44,374	5,784	432,339		Department	432,594	1,736	(1,991)	...	398,519
...	14,822	1,813	422	17,057		Canadian Human Rights Commission	16,910	147	...	...	14,027
...	157,055	848	1,254	159,157		Commissioner for Federal Judicial Affairs	159,154	3	...	...	147,190
...	18,123	2,142	116	20,381		Federal Court of Canada	20,042	339	...	...	15,977
...	4,841	...	225	5,066		Law Reform Commission of Canada	4,781	285	...	...	4,764
...	6,324	...	48	6,372		Offices of the Information and Privacy Commissioners of Canada	6,327	45	...	...	5,751
...	14,395	57	74	14,526		Supreme Court of Canada	14,478	48	...	...	13,199
...	8,211	852	134	9,197		Tax Court of Canada	9,017	180	...	...	7,465
...	**605,952**	**50,086**	**8,057**	**664,095**		**Total Ministry**	**663,303**	**2,783**	**(1,991)**	**...**	**606,892**
					17	**Labour**					
...	245,659	10,056	6,931	262,646		Department	254,640	8,006	...	...	231,082
...	8,177	612	130	8,919		Canada Labour Relations Board	8,652	267	...	...	8,336
...	5,333	3,486	162	8,981		Canadian Centre for Occupational Health and Safety	8,588	393	...	...	8,601
...	**259,169**	**14,154**	**7,223**	**280,546**		**Total Ministry**	**271,880**	**8,666**	**...**	**...**	**248,019**
					18	**National Defence**					
...	12,005,001	350,000	(22,150)	12,332,851		Department	12,260,457	72,394	...	...	11,559,776
...	19,484	10,245	59	29,788		Emergency Preparedness Canada	29,232	556	...	...	23,074
...	**12,024,485**	**360,245**	**(22,091)**	**12,362,639**		**Total Ministry**	**12,289,689**	**72,950**	**...**	**...**	**11,582,850**
					19	**National Health and Welfare**					
...	33,681,142	(359,061)	35,950	33,358,031		Department	33,349,400	8,631	...	...	31,639,674
...	221,633	20,010	282	241,925		Medical Research Council	241,862	63	...	...	202,423
...	**33,902,775**	**(339,051)**	**36,232**	**33,599,956**		**Total Ministry**	**33,591,262**	**8,694**	**...**	**...**	**31,842,097**
					20	**National Revenue**					
...	549,053	372,834	23,081	944,968		Customs and Excise	927,245	17,723	...	...	607,819
...	1,090,134	68,798	41,866	1,200,798		Taxation	1,184,077	16,721	...	...	1,050,450
...	**1,639,187**	**441,632**	**64,947**	**2,145,766**		**Total Ministry**	**2,111,322**	**34,444**	**...**	**...**	**1,658,269**

					21	**Parliament**					
...	40,101	2,527	1,105	43,733		The Senate	43,496	237	...	...	35,691
...	216,500	...	5,153	221,653		House of Commons	219,080	2,573	...	...	205,357
...	14,997	...	969	15,966		Library of Parliament	15,648	318	...	...	14,293
...	**271,598**	**2,527**	**7,227**	**281,352**		**Total Ministry**	**278,224**	**3,128**	**...**	**...**	**255,341**
					22	**Privy Council**					
...	54,567	55,605	1,578	111,750		Department	102,674	9,076	...	...	60,953
...	3,164	242	67	3,473		Canadian Intergovernmental Conference Secretariat	3,413	60	...	...	3,330
...	27,765	153	189	28,107		Canadian Transportation Accident Investigation and Safety Board	27,398	709	...	...	...
...	4,138	8,956	(190)	12,904		Chief Electoral Officer	12,856	48	...	...	22,586
...	12,618	41	434	13,093		Commissioner of Official Languages	13,658	35	...	...	12,713
...	10,320	...	78	10,398		Economic Council of Canada	10,278	120	...	...	9,690
...	557	...	...	557		Northern Pipeline Agency	317	240	...	...	202
...	10,052	...	384	10,436		Public Service Staff Relations Board	10,288	148	...	...	9,990
...	1,505	...	...	1,505		Security Intelligence Review Committee	1,404	101	...	...	1,399
...	**124,686**	**64,997**	**2,540**	**192,223**		**Total Ministry**	**181,686**	**10,537**	**...**	**...**	**120,863**
					23	**Public Works**					
373,669	1,217,725	139,321	(2,248)	1,728,467		Department	1,376,112	36,734	...	315,621	1,195,470
...	1,883,690	104,300	...	1,987,990		Canada Mortgage and Housing Corporation	1,978,850	9,140	...	...	1,735,079
...	89,064	300	708	90,072		National Capital Commission	90,072	...	...	...	94,145
373,669	**3,190,479**	**243,921**	**(1,540)**	**3,806,529**		**Total Ministry**	**3,445,034**	**45,874**	**...**	**315,621**	**3,024,694**
					24	**Secretary of State**					
...	3,252,892	(321,057)	(38,194)	2,893,641		Department	2,889,201	4,440	...	...	3,150,768
...	10,739	...	311	11,050		Canadian Centre for Management Development	10,708	342	...	...	9,951
...	155,027	600	1,358	156,985		Ministry of State (Multiculturalism and Citizenship)	114,946	42,039	...	...	369,573
6,220	136,019	4,135	8,404	154,778		Public Service Commission	146,384	2,294	...	6,100	136,230
...	89,123	793	438	90,354		Social Sciences and Humanities Research Council	90,324	30	...	...	81,600
6,220	**3,643,800**	**(315,529)**	**(27,683)**	**3,306,808**		**Total Ministry**	**3,251,563**	**49,145**	**...**	**6,100**	**3,748,122**
					25	**Solicitor General**					
...	29,883	...	1,961	31,844		Department	30,678	1,166	...	...	28,759
...	189,951	15,374	...	205,325		Canadian Security Intelligence Service	204,975	350	...	...	163,893
...	913,622	(1)	38,488	952,110		Correctional Service	926,504	25,606	...	...	876,195
...	21,970	165	2,113	24,248		National Parole Board	23,852	396	...	...	22,565
...	1,153,090	500	18,231	1,171,821		Royal Canadian Mounted Police	1,167,917	3,904	...	...	1,067,277
...	1,155	185	35	1,375		Royal Canadian Mounted Police External Review Committee	1,357	18	...	...	1,010
...	3,866	...	...	3,866		Royal Canadian Mounted Police Public Complaints Commission	3,866	(1)	...	...	3,015
...	**2,313,537**	**16,224**	**60,828**	**2,390,589**		**Total Ministry**	**2,359,149**	**31,440**	**...**	**...**	**2,162,714**
202,536	**628,461**	**27,315**	**(42,585)**	**815,727**	**26**	**Supply and Services**	**601,303**	**1,207**	**...**	**213,217**	**628,553**

TABLE 5

General Summary
Budgetary (Expenditure) —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					27	Transport					
322,457	2,172,279	82,934	120,403	2,698,073		Department	2,192,589	505,484	...	...	2,472,548
...	...	...	...	...		Canadian Aviation Safety Board	...	...	...	...	17,369
...	987	...	...	987		Civil Aviation Tribunal	784	203	...	...	888
...	6,325	...	...	6,325		Grain Transportation Agency Administrator	4,548	1,777	...	...	4,098
...	804,029	32,153	(11,628)	824,554		National Transportation Agency	820,890	3,664	...	...	754,161
322,457	**2,983,620**	**115,087**	**108,775**	3,529,939		**Total Ministry**	3,018,811	**511,128**	**...**	**...**	**3,249,064**
					28	Treasury Board					
...	1,486,238	32,687	(768,139)	750,786		Secretariat	544,908	205,878	...	...	487,123
...	17,369	...	841	18,210		Comptroller General	18,185	25	...	...	15,952
...	**1,503,607**	**32,687**	**(767,298)**	768,996		**Total Ministry**	563,093	**205,903**	**...**	**...**	**503,075**
...	**1,772,792**	**60,000**	**28,476**	1,861,268	29	Veterans Affairs	1,826,005	**35,263**	**...**	**...**	**1,710,646**
...	**285,999**	**...**	**(5,259)**	280,740	30	Western Economic Diversification	188,676	**92,064**	**...**	**...**	**137,468**
1,354,856	**137,067,088**	**3,013,667**	**(128,542)**	141,307,069		Total Government	138,065,412	**2,288,622**	**(4,548)**	**957,583**	**131,945,822**

(1) Less than $500.

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
252,237	...	...	...	252,237		Canadian Dairy Commission	26,240	...	...	225,997	(25,485)
60,000	...	...	...	60,000		Canadian Livestock Feed Board	...	...	...	60,000	...
16,732,563	...	...	5,471,600	22,204,163		Farm Credit Corporation	82,279	...	...	22,121,884	(104,469)
17,044,800	**...**	**...**	**5,471,600**	**22,516,400**		**Total Ministry**	**108,519**	**...**	**...**	**22,407,881**	**(129,954)**
...	**10,000**	**...**	**...**	**10,000**	**3**	**Atlantic Canada Opportunities Agency**	**...**	**10,000**	**...**	**...**	**1,797**
40,000	**10**	**...**	**...**	**40,010**	**4**	**Communications**	**...**	**10**	**...**	**40,000**	**...**
934	**...**	**(2,800)**	**22,800**	**20,934**	**6**	**Employment and Immigration**	**(7,448)**	**...**	**...**	**28,382**	**12,197**
					7	**Energy, Mines and Resources**					
...	161,524	7,300	...	168,824		Department	142,064	26,760	...	...	56,577
3,857,728	...	...	(3,857,728)	...		Petro-Canada Limited	...	...	...	...	...
3,857,728	**161,524**	**7,300**	**(3,857,728)**	**168,824**		**Total Ministry**	**142,064**	**26,760**	**...**	**...**	**56,577**
					9	**External Affairs**					
62,720	2,000	(1)	42,877	107,597		Department	1,915	...	...	105,682	2,248
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
2,098,956	14,700	500	1,579,671	3,693,827		Canadian International Development Agency	258,485	401	...	3,434,941	269,738
7,362,443	214,000	...	68,596	7,645,039		Export Development Corporation	65,817	...	...	7,579,222	80,628
9,534,119	**230,700**	**500**	**1,691,144**	**11,456,463**		**Total Ministry**	**326,217**	**401**	**...**	**11,129,845**	**352,614**
					10	**Finance**					
3,306,537	93,730	...	172,816	3,573,083		Department	304,825	474	...	3,267,784	273,999
1,625,000	...	...	...	1,625,000		Canada Deposit Insurance Corporation	(150,000)	...	...	1,775,000	(320,000)
1,239,305	...	...	3,857,728	5,097,033		Privatization and Regulatory Affairs	(27,261)	...	...	5,124,294	(25,389)
6,170,842	**93,730**	**...**	**4,030,544**	**10,295,116**		**Total Ministry**	**127,564**	**474**	**...**	**10,167,078**	**(71,390)**

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					11	Fisheries and Oceans					
150	...	...	...	150		Department	...	...	...	150	...
6,000	...	...	...	6,000		Canadian Saltfish Corporation	(12,600)	...	...	18,600	3,000
7,844	...	...	(4,000)	3,844		Freshwater Fish Marketing Corporation	(9,656)	...	...	13,500	5,656
13,994	**...**	**...**	**(4,000)**	9,994		**Total Ministry**	(22,256)	**...**	**...**	**32,250**	**8,656**
65,918	**17,294**	**9,697**	**...**	92,909	14	Indian Affairs and Northern Development	23,485	**179**	**...**	**69,245**	**4,662**
					15	Industry, Science and Technology					
1,949	800	...	...	2,749		Department	(1)	800	...	1,950	...
42,963	...	...	...	42,963		Cape Breton Development Corporation	23,963	...	...	19,000	(33,963)
762,444	...	...	25,452	787,896		Federal Business Development Bank	...	...	...	787,896	...
420,000	...	...	...	420,000		Canada Post Corporation	...	...	...	420,000	...
1,227,356	**800**	**...**	**25,452**	1,253,608		**Total Ministry**	23,962	**800**	**...**	**1,228,846**	**(33,963)**
...	**...**	**...**	**400**	400	17	Labour	**400**	**...**	**...**	**...**	**...**
58,305	**...**	**20,000**	**...**	78,305	18	National Defence	(131)	**...**	**...**	**78,436**	**4,071**
					23	Public Works					
...	...	3,700	...	3,700		Department	3,700	...	...	...	...
4,294,207	(144,000)	...	144,000	4,294,207		Canada Mortgage and Housing Corporation	141,000	...	...	4,153,207	140,500
4,294,207	**(144,000)**	**3,700**	**144,000**	4,297,907		**Total Ministry**	144,700	**...**	**...**	**4,153,207**	**140,500**
					25	Solicitor General					
35	...	...	...	35		Correctional Service	3	...	...	32	2
35	**...**	**...**	**...**	35		**Total Ministry**	3	**...**	**...**	**32**	**2**

					26	**Supply and Services**					
...	...	5,000	10,548	15,548		**Department**	1,120	...	...	14,428	40,000
36,438	...	...	...	36,438		**Royal Canadian Mint**	(2,673)	...	...	39,111	(2,673)
36,438	**...**	**5,000**	**10,548**	51,986		**Total Ministry**	(1,553)	**...**	**...**	**53,539**	**37,327**
20,000	**...**	**...**	**...**	20,000	27	**Transport**	...	**...**	**...**	**20,000**	**17,260**
530,332	**...**	**...**	**...**	530,332	29	**Veterans Affairs**	(13,701)	**...**	**...**	**544,033**	**(16,878)**
42,895,808	**370,058**	**43,397**	**7,534,760**	50,843,223		**Total Government**	851,825	**38,634**	**...**	**49,952,774**	**303,478**

(1) Less than $500.

TABLE 7

General Summary
Voted and Statutory Authorities

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers [2]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
20,893	1,309,919	614,168	21,275	1,966,255	2	Agriculture Budgetary—Voted	1,869,237	76,125	...	20,893	2,002,233
4,750	648,049	404,400	(447,017)	610,182		Statutory	606,060	...	...	4,122	521,045
25,643	**1,957,968**	**1,018,568**	**(425,742)**	2,576,437			2,475,297	**76,125**	...	**25,015**	**2,523,278**
17,044,800	...	...	**5,471,600**	22,516,400		Non-budgetary—Statutory	**108,519**	...	...	**22,407,881**	**(129,954)**

					3	Atlantic Canada Opportunities Agency				
...	323,936	(1)	...	323,936		Budgetary—Voted	268,638	55,298	...	...	315,548
...	16,053	...	(5,089)	10,964		Statutory	10,964	...	...	...	9,487
...	**339,989**	(1)	**(5,089)**	334,900			279,602	**55,298**	**...**	**...**	**325,035**
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary—Voted**	**...**	**10,000**	**...**	**...**	**1,797**
					4	Communications				
1,956	1,877,417	112,347	13,054	2,004,774		Budgetary—Voted	1,994,037	9,878	(2,186)	3,045	1,859,361
35,117	33,732	1,000	3,638	73,487		Statutory	38,414	...	...	35,073	28,337
37,073	**1,911,149**	**113,347**	**16,692**	2,078,261			2,032,451	**9,878**	**(2,186)**	**38,118**	**1,887,698**
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...	...
40,000	...	...	...	40,000		Statutory	...	...	...	40,000	...
40,000	**10**	**...**	**...**	40,010			...	**10**	**...**	**40,000**	**...**
					5	Consumer and Corporate Affairs				
...	149,469	24,294	6,350	180,113		Budgetary—Voted	171,421	8,692	...	...	152,544
...	40,588	...	1,399	41,987		Statutory	41,987	...	...	...	39,985
...	**190,057**	**24,294**	**7,749**	222,100			213,408	**8,692**	**...**	**...**	**192,529**
					6	Employment and Immigration				
...	1,923,405	87,698	205,065	2,216,168		Budgetary—Voted	2,053,062	163,106	...	...	2,008,674
...	3,313,648	(1,546,000)	(2,223)	1,765,425		Statutory	1,765,425	...	...	...	2,806,114
...	**5,237,053**	**(1,458,302)**	**202,842**	3,981,593			3,818,487	**163,106**	**...**	**...**	**4,814,788**
934	**...**	**(2,800)**	**22,800**	20,934		**Non-budgetary—Statutory**	(7,448)	**...**	**...**	**28,382**	**12,197**
					7	Energy, Mines and Resources				
...	1,042,265	77,397	9,948	1,129,610		Budgetary—Voted	1,020,232	109,378	...	...	1,080,085
228,753	121,109	(34,800)	467,598	782,660		Statutory	79,730	500,868	...	202,062	77,017
228,753	**1,163,374**	**42,597**	**477,546**	1,912,270			1,099,962	**610,246**	**...**	**202,062**	**1,157,102**
...	161,524	7,300	...	168,824		Non-budgetary—Voted	142,064	26,760	...	...	56,577
3,857,728	...	...	(3,857,728)	...		Statutory	...	...	...	...	...
3,857,728	**161,524**	**7,300**	**(3,857,728)**	**168,824**			**142,064**	**26,760**	**...**	**...**	**56,577**
					8	Environment				
...	907,440	78,335	61,941	1,047,716		Budgetary—Voted	1,005,029	42,687	...	...	871,375
...	65,459	...	4,882	70,341		Statutory	70,341	...	...	...	59,954
...	**972,899**	**78,335**	**66,823**	1,118,057			1,075,370	**42,687**	**...**	**...**	**931,329**

TABLE 7

General Summary
Voted and Statutory Authorities —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers [2]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					9	**External Affairs**					
...	3,219,582	86,267	32,451	3,338,300		Budgetary—Voted	3,285,590	52,710	...	...	3,075,296
14,381	376,134	10,000	3,662	404,177		Statutory	391,080	...	...	13,097	912,887
14,381	**3,595,716**	**96,267**	**36,113**	**3,742,477**			**3,676,670**	**52,710**	**...**	**13,097**	**3,988,183**
1,512,656	[1]	500	274,448	1,787,604		Non-budgetary—Voted	246,214	401	...	1,540,989	254,868
8,021,463	230,700	...	1,416,696	9,668,859		Statutory	80,003	...	...	9,588,856	97,746
9,534,119	**230,700**	**500**	**1,691,144**	**11,456,463**			**326,217**	**401**	**...**	**11,129,845**	**352,614**
					10	**Finance**					
...	127,890	22,373	1,339	151,602		Budgetary—Voted	148,432	3,170	...	...	152,649
109,803	49,467,445	1,896,545	(46,483)	51,427,310		Statutory	51,317,216	...	...	110,094	47,498,442
109,803	**49,595,335**	**1,918,918**	**(45,144)**	**51,578,912**			**51,465,648**	**3,170**	**...**	**110,094**	**47,651,091**
168,348	18,730	...	276,090	463,168		Non-budgetary—Voted	294,346	474	...	168,348	224,121
6,002,494	75,000	...	3,754,454	9,831,948		Statutory	(166,782)	...	...	9,998,730	(295,511)
6,170,842	**93,730**	**...**	**4,030,544**	**10,295,116**			**127,564**	**474**	**...**	**10,167,078**	**(71,390)**
					11	**Fisheries and Oceans**					
...	681,554	43,139	20,802	745,495		Budgetary—Voted	743,822	1,673	...	...	687,373
...	43,153	...	2,692	45,845		Statutory	45,845	...	...	...	40,364
...	**724,707**	**43,139**	**23,494**	**791,340**			**789,667**	**1,673**	**...**	**...**	**727,737**
13,994	**...**	**...**	**(4,000)**	**9,994**		Non-budgetary—Voted	**(22,256)**	**...**	**...**	**32,250**	**8,656**
					12	**Forestry**					
...	149,752	11,059	5,929	166,740		Budgetary—Voted	166,300	811	(371)	...	224,748
...	9,547	...	688	10,235		Statutory	10,235	...	...	...	8,408
...	**159,299**	**11,059**	**6,617**	**176,975**			**176,535**	**811**	**(371)**	**...**	**233,156**

					13	**Governor General**					
...	9,319	...	879	10,198		Budgetary—Voted	9,656	542	...	...	9,752
...	1,211	...	114	1,325		Statutory	1,325	...	...	...	1,077
...	**10,530**	**...**	**993**	**11,523**			**10,981**	**542**	**...**	**...**	**10,829**
					14	**Indian Affairs and Northern Development**					
337	3,486,481	122,946	6,663	3,616,427		Budgetary—Voted	3,614,254	1,836	...	337	3,339,203
33,984	35,880	...	1,534	71,398		Statutory	37,476	...	...	33,922	33,669
34,321	**3,522,361**	**122,946**	**8,197**	**3,687,825**			**3,651,730**	**1,836**	**...**	**34,259**	**3,372,872**
65,918	15,725	9,697	...	91,340		Non-budgetary—Voted	21,916	179	...	69,245	3,210
...	1,569	...	...	1,569		Statutory	1,569	...	...	...	1,452
65,918	**17,294**	**9,697**	**...**	**92,909**			**23,485**	**179**	**...**	**69,245**	**4,662**
					15	**Industry, Science and Technology**					
...	2,437,296	185,004	44,254	2,666,554		Budgetary—Voted	2,517,932	148,622	...	...	2,548,877
...	99,208	43,200	(1,736)	140,672		Statutory	140,672	...	...	...	101,851
...	**2,536,504**	**228,204**	**42,518**	**2,807,226**			**2,658,604**	**148,622**	**...**	**...**	**2,650,728**
44,912	800	...	...	45,712		Non-budgetary—Voted	23,962	800	...	20,950	(33,963)
1,182,444	...	...	25,452	1,207,896		Statutory	...	...	...	1,207,896	...
1,227,356	**800**	**...**	**25,452**	**1,253,608**			**23,962**	**800**	**...**	**1,228,846**	**(33,963)**
					16	**Justice**					
...	430,286	50,086	5,896	486,268		Budgetary—Voted	485,476	2,783	(1,991)	...	444,021
...	175,666	...	2,161	177,827		Statutory	177,827	...	...	...	162,871
...	**605,952**	**50,086**	**8,057**	**664,095**			**663,303**	**2,783**	**(1,991)**	**...**	**606,892**
					17	**Labour**					
...	127,215	14,154	3,732	145,101		Budgetary—Voted	136,435	8,666	...	...	106,708
...	131,954	...	3,491	135,445		Statutory	135,445	...	...	...	141,311
...	**259,169**	**14,154**	**7,223**	**280,546**			**271,880**	**8,666**	**...**	**...**	**248,019**
...	**...**	**...**	**400**	**400**		Non-budgetary—Statutory	**400**	**...**	**...**	**...**	**...**
					18	**National Defence**					
...	11,027,507	360,245	(100,397)	11,287,355		Budgetary—Voted	11,214,405	72,950	...	...	10,611,328
...	996,978	...	78,306	1,075,284		Statutory	1,075,284	...	...	...	971,522
...	**12,024,485**	**360,245**	**(22,091)**	**12,362,639**			**12,289,689**	**72,950**	**...**	**...**	**11,582,850**
58,305	**...**	**20,000**	**...**	**78,305**		Non-budgetary—Voted	**(131)**	**...**	**...**	**76,436**	**4,071**

TABLE 7

General Summary
Voted and Statutory Authorities —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers [2]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					19	**National Health and Welfare**					
...	1,518,173	104,949	52,693	1,675,815		Budgetary—Voted	1,667,121	8,694	...	...	1,436,030
...	32,384,602	(444,000)	(16,461)	31,924,141		Statutory	31,924,141	...	...	...	30,406,067
...	**33,902,775**	**(339,051)**	**36,232**	**33,599,956**			**33,591,262**	**8,694**	**...**	**...**	**31,842,097**
					20	**National Revenue**					
...	1,455,867	441,632	51,337	1,948,836		Budgetary—Voted	1,914,392	34,444	...	...	1,495,258
...	183,320	...	13,610	196,930		Statutory	196,930	...	...	...	163,011
...	**1,639,187**	**441,632**	**64,947**	**2,145,766**			**2,111,322**	**34,444**	**...**	**...**	**1,658,269**
					21	**Parliament**					
...	192,846	2,527	1,750	197,123		Budgetary—Voted	193,995	3,128	...	...	176,978
...	78,752	...	5,477	84,229		Statutory	84,229	...	...	...	78,363
...	**271,598**	**2,527**	**7,227**	**281,352**			**278,224**	**3,128**	**...**	**...**	**255,341**
					22	**Privy Council**					
...	111,973	56,041	1,957	169,971		Budgetary—Voted	159,434	10,537	...	...	92,446
...	12,713	8,956	583	22,252		Statutory	22,252	...	...	...	28,417
...	**124,686**	**64,997**	**2,540**	**192,223**			**181,686**	**10,537**	**...**	**...**	**120,863**
					23	**Public Works**					
...	2,861,198	243,921	23,712	3,128,831		Budgetary—Voted	3,082,957	45,874	...	...	2,722,474
373,669	329,281	...	(25,252)	677,698		Statutory	362,077	...	...	315,621	302,220
373,669	**3,190,479**	**243,921**	**(1,540)**	**3,806,529**			**3,445,034**	**45,874**	**...**	**315,621**	**3,024,694**
...	...	3,700	...	3,700		Non-budgetary—Voted	3,700	...	...	...	...
4,294,207	(144,000)	...	144,000	4,294,207		Statutory	141,000	...	...	4,153,207	140,500
4,294,207	**(144,000)**	**3,700**	**144,000**	**4,297,907**			**144,700**	**...**	**...**	**4,153,207**	**140,500**

					24	**Secretary of State**					
...	928,013	11,271	18,459	957,743		Budgetary—Voted	908,598	49,145	...	...	1,136,931
6,220	2,715,787	(326,800)	(46,142)	2,349,065		Statutory	2,342,965	...	...	6,100	2,611,191
6,220	**3,643,800**	**(315,529)**	**(27,683)**	**3,306,808**			**3,251,563**	**49,145**	**...**	**6,100**	**3,748,122**
					25	**Solicitor General**					
...	2,032,413	16,224	68,560	2,117,197		Budgetary—Voted	2,085,757	31,440	...	...	1,936,777
...	281,124	...	(7,732)	273,392		Statutory	273,392	...	...	...	225,937
...	**2,313,537**	**16,224**	**60,828**	**2,390,589**			**2,359,149**	**31,440**	**...**	**...**	**2,162,714**
35	**...**	**...**	**...**	**35**		Non-budgetary—Voted	**3**	**...**	**...**	**32**	**2**
					26	**Supply and Services**					
...	280,006	27,315	24,393	331,714		Budgetary—Voted	330,507	1,207	...	...	277,193
202,536	348,455	...	(66,978)	484,013		Statutory	270,796	...	...	213,217	351,360
202,536	**628,461**	**27,315**	**(42,585)**	**815,727**			**601,303**	**1,207**	**...**	**213,217**	**628,553**
...	...	5,000	10,548	15,548		Non-budgetary—Voted	1,120	...	...	14,428	...
36,438	...	...	...	36,438		Statutory	(2,673)	...	...	39,111	37,327
36,438	**...**	**5,000**	**10,548**	**51,986**			**(1,553)**	**...**	**...**	**53,539**	**37,327**
					27	**Transport**					
...	2,187,843	65,500	34,198	2,287,541		Budgetary—Voted	2,195,305	92,236	...	...	2,473,752
322,457	795,777	49,587	74,577	1,242,398		Statutory	823,506	418,892	...	...	775,312
322,457	**2,983,620**	**115,087**	**108,775**	**3,529,939**			**3,018,811**	**511,128**	**...**	**...**	**3,249,064**
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	17,260
20,000	...	...	...	20,000		Statutory	...	...	...	20,000	...
20,000	**...**	**...**	**...**	**20,000**			**...**	**...**	**...**	**20,000**	**17,260**
					28	**Treasury Board**					
...	1,494,573	32,687	(753,071)	774,189		Budgetary—Voted	568,286	205,903	...	...	462,145
...	9,034	...	(14,227)	(5,193)		Statutory	(5,193)	...	...	...	40,930
...	**1,503,607**	**32,687**	**(767,298)**	**768,996**			**563,093**	**205,903**	**...**	**...**	**503,075**
					29	**Veterans Affairs**					
...	1,751,226	60,000	26,191	1,837,417		Budgetary—Voted	1,802,154	35,263	...	...	1,689,047
...	21,566	...	2,285	23,851		Statutory	23,851	...	...	...	21,599
...	**1,772,792**	**60,000**	**28,476**	**1,861,268**			**1,826,005**	**35,263**	**...**	**...**	**1,710,646**
530,332	**...**	**...**	**...**	**530,332**		Non-budgetary—Statutory	**(13,701)**	**...**	**...**	**544,033**	**(16,878)**

TABLE 7

General Summary
Voted and Statutory Authorities —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers [2]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					30	**Western Economic Diversification**					
...	269,418	...	...	269,418		Budgetary—Voted	177,354	92,064	...	...	125,403
...	16,581	...	(5,259)	11,322		Statutory	11,322	...	...	...	12,065
...	**285,999**	**...**	**(5,259)**	**280,740**			**188,676**	**92,064**	**...**	**...**	**137,468**
						Total Government					
23,186	44,314,282	2,951,579	(110,640)	47,178,407		Budgetary—Voted	45,789,818	1,368,862	(4,548)	24,275	43,514,209
1,331,670	92,752,806	62,088	(17,902)	94,128,662		Statutory	92,275,594	919,760	...	933,308	88,430,813
1,354,856	**137,067,088**	**3,013,667**	**(128,542)**	**141,307,069**			**138,065,412**	**2,288,622**	**(4,548)**	**957,583**	**131,945,022**
1,864,168	206,789	46,197	557,086	2,674,240		Non-budgetary—Voted	710,938	38,624	...	1,924,678	536,599
41,030,840	163,269	(2,800)	6,977,674	48,168,983		Statutory	140,887	...	...	48,028,096	(153,121)
42,895,008	**370,058**	**43,397**	**7,534,760**	**50,843,223**			**851,825**	**38,624**	**...**	**49,952,774**	**383,478**
1,887,354	44,521,071	2,997,776	446,446	49,852,647		Voted	46,500,756	1,407,486	(4,548)	1,948,953	44,050,808
42,362,510	92,916,075	59,288	6,959,772	142,297,645		Statutory	92,416,481	919,760	...	48,961,404	88,277,692
44,249,864	**137,437,146**	**3,057,064**	**7,406,218**	**192,150,292**		**Total Government**	**138,917,237**	**2,327,246**	**(4,548)**	**50,910,357**	**132,328,500**

(1) Less than $500.
(2) These adjustments and transfers include items such as:
a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);
b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried foward to reflect authorities available; and,
c) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities, budgetary and non-budgetary, granted in current year Appropriation Acts, by ministry.

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		Agriculture		
		Department		
		Management and Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contribution	57,616,000	
	1c	Program expenditures—To authorize the transfer of $1,005,999 from Agriculture Vote 15, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
		Agri-Food Program		
	5	Operating expenditures	536,008,000	
	5a	Operating expenditures		1,290,000
	5b	Operating expenditures		23,787,000
	5c	Operating expenditures—To authorize the transfer of $13,028,535 from Agriculture Vote 15, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	10	Capital expenditures	90,028,000	
	10b	Capital expenditures		355,500
	15	The grants listed in the Estimates and contributions	517,347,000	
	15a	Contributions		498,710,000
	15b	The grants listed in the Estimates and contributions		5,000,000
	15c	The grants listed in the Estimates and contributions		1
		Grains and Oilseeds Program		
	20	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act	12,545,000	
	20b	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act		25,000
	20c	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act—To authorize the transfer of $3,956,999 from Agriculture Vote 15, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	25	Canadian Grain Commission—Operating expenditures, the grant listed in the Estimates and contributions	46,695,000	
	30	The grants listed in the Estimates and contributions	26,065,000	
	30b	Contributions		85,000,000
		Canadian Dairy Commission		
	35	Program expenditures	3,711,000	
		Canadian Livestock Feed Board		
	40	Operating expenditures	1,804,000	
	40c	Operating expenditures—To authorize the transfer of $214,999 from Agriculture Vote 45, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	45	Contributions	18,100,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Farm Credit Corporation		
	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $825,000,000 to $1,025,000,000 the aggregate amount that may be paid to the Corporation under this section		1
		Total Ministry—Budgetary	**1,309,919,000**	**614,167,506**
		Non-budgetary	...	...
3		**Atlantic Canada Opportunities Agency**		
		Department		
	1	Operating expenditures	36,052,000	
	1c	Operating expenditures—To authorize the transfer of $2,642,999 from Atlantic Canada Opportunities Agency Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	277,284,000	
	5c	The grants listed in the Estimates		1
	L10	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area	10,000,000	
		Enterprise Cape Breton Corporation		
	15	Payments to the Enterprise Cape Breton Corporation pursuant to the Government Organization Act, Atlantic Canada, 1987	10,600,000	
		Total Ministry—Budgetary	**323,936,000**	**2**
		Non-budgetary	**10,000,000**	...
4		**Communications**		
		Department		
	1	Operating expenditures and authority to spend revenue received during the year	138,324,000	
	1b	Operating expenditures		8,055,979
	1c	Operating expenditures—To authorize the transfer of $1,263,200 from Communications Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		1,927,525
	5	Capital expenditures	18,569,000	
	5b	Capital expenditures		3,282,000
	10	The grants listed in the Estimates and contributions	82,944,900	
	10b	The grants listed in the Estimates and contributions		15,756,450
	10c	The grants listed in the Estimates and contributions		8,863,275
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000	
	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000	

	Canada Council		
25	Payments to the Canada Council within the meaning of Section 18 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	104,204,000	
	Canadian Broadcasting Corporation		
30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	896,262,000	
30b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		16,000,000
30c	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of $28,024,000 from Communications Vote 40, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		44,926,000
35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	117,242,000	
	Canadian Film Development Corporation		
45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	145,595,000	
	Canadian Museum of Civilization		
46c	Payments to the Canadian Museum of Civilization for operating and capital expenditures—To authorize the transfer of $26,063,544 from Communications Vote 75 and $3,279,394 from Communications Vote 80, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		2,269,400
	Canadian Museum of Nature		
47c	Payments to the Canadian Museum of Nature for operating and capital expenditures—To authorize the transfer of $11,841,447 from Communications Vote 75 and $803,166 from Communications Vote 80, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		1,920,865
	Canadian Radio-television and Telecommunications Commission		
50	Program expenditures	31,917,000	
	National Archives of Canada		
55	Program expenditures, the grant listed in the Estimates and contributions	54,826,000	
55b	Program expenditures		3,455,000
	National Arts Centre Corporation		
60	Payments to the National Arts Centre Corporation	18,979,000	
60b	Payments to the National Arts Centre Corporation		1,321,000
	National Film Board		
65	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	75,929,000	
	National Gallery of Canada		
67c	Payments to the National Gallery of Canada for operating and capital expenditures—To authorize the transfer of $24,192,000 from Communications Vote 75 and $1,583,000 from Communications Vote 80, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		1,642,600
	National Library		
70	Program expenditures and the grants listed in the Estimates	35,158,000	
	National Museum of Science and Technology		
72b	Payments to the National Museum of Science and Technology		1,469,000
72c	Payments to the National Museum of Science and Technology for operating and capital expenditures—To authorize the transfer of $10,860,000 from Communications Vote 75 and $1,292,000 from Communications Vote 80, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		1,458,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		National Museums of Canada		
	75	Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1990-91 and 1991-92 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates	90,704,000	
	80	Capital expenditures	7,670,000	
		Total Ministry—Budgetary	**1,877,416,900**	**112,347,094**
		Non-budgetary	**10,000**	...
5		**Consumer and Corporate Affairs**		
		Department		
	1	Operating expenditures, the grants listed in the Estimates and contributions	128,373,000	
	1b	Operating expenditures		1,992,100
	1c	Operating expenditures—To authorize the transfer of $761,399 from Consumer and Corporate Affairs Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	5	Capital expenditures	6,967,000	
	5b	Capital expenditures		2,209,000
		Competition Tribunal		
	10	Program expenditures	1,770,000	
		Copyright Board		
	15	Program expenditures	989,000	
		Goods and Services Tax Consumer Information Office		
	17b	Program expenditures		19,496,000
		Hazardous Materials Information Review Commission		
	20	Program expenditures	1,687,000	
		Patented Medicine Prices Review Board		
	25	Program expenditures	2,829,000	
	25b	Program expenditures		240,000
		Procurement Review Board		
	30	Program expenditures	1,208,000	
		Standards Council of Canada		
	35	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	5,646,000	
	35c	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act		357,000
		Total Ministry—Budgetary	**149,469,000**	**24,294,101**
		Non-budgetary	...	...

	Employment and Immigration		
	Department/Commission		
	Corporate Management and Services Program		
1	Program expenditures	53,211,000	
1b	Program expenditures		2,645,000
1c	Program expenditures—To authorize the transfer of $3,649,999 from Employment and Immigration Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	Employment and Insurance Program		
5	Operating expenditures	83,444,000	
5b	Operating expenditures—To authorize the transfer of $400,000 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		240,000
6c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 27 debts due to Her Majesty in Right of Canada amounting in the aggregate to $1,161.72 in regards to Government Annuities Account overpayments—To authorize the transfer of $1,161 from Employment and Immigration Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	1,461,031,000	
10a	Contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		49,639,000
10b	The grants listed in the Estimates		1
10c	The grants listed in the Estimates		1
	Immigration Program		
15	Operating expenditures	185,530,000	
15b	Operating expenditures		1,197,000
16a	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 3,924 debts due to Her Majesty in Right of Canada amounting in the aggregate to $1,212,996.05 in regards to transportation loans issued pursuant to Section 121 of the Immigration Act		1,212,997
17c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 2,225 debts due to Her Majesty in Right of Canada amounting in the aggregate to $2,243,290.28 in regards to transportation loans issued pursuant to Section 119 of the Immigration Act—To authorize the transfer of $486,840 from Employment and Immigration Vote 5 and $1,756,450 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
20	Contributions	77,861,000	
20b	Contributions—To authorize the transfer of $16,989,000 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		14,019,000
20c	Contributions—To authorize the transfer of $2,743,550 from Employment and Immigration Vote 10, and $256,449 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	Advisory Council on the Status of Women		
25	Program expenditures	3,540,000	
	Immigration and Refugee Board of Canada		
30	Program expenditures	55,136,000	
30b	Program expenditures		18,112,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Status of Women—Office of the Co-ordinator		
	35	Program expenditures	3,652,000	
	35b	Program expenditures		208,000
	35c	Program expenditures		425,500
		Total Ministry—Budgetary	**1,923,405,000**	**87,698,503**
		Non-budgetary	...	...
7		Energy, Mines and Resources[1]		
		Department		
	1	Operating expenditures including authority to spend revenue received during the year arising from the provision of informatics services	388,519,000	
	1b	Operating expenditures		5,820,500
	5	Capital expenditures	44,728,000	
	5b	Capital expenditures		56,000
	10	The grants listed in the Estimates and contributions	365,857,000	
	10b	Contributions		39,020,000
	L15	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader	141,900,000	
	L15c	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader		7,300,000
	L20	Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections	19,624,000	
		Atomic Energy Control Board		
	25	Program expenditures, the grants listed in the Estimates and contributions	32,280,000	
	25b	The grants listed in the Estimates		1
		Atomic Energy of Canada Limited		
	30	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	135,141,000	
	30b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		32,500,000
		National Energy Board		
	35	Program expenditures	22,740,000	
		Petro-Canada International Assistance Corporation		
	40	Payments to Petro-Canada International Assistance Corporation	53,000,000	
		Total Ministry—Budgetary	**1,042,265,000**	**77,396,501**
		Non-budgetary	**161,524,000**	**7,300,000**
8		Environment		
		Department		
		Administration Program		
	1	Program expenditures and contribution	40,798,000	
	1b	Program expenditures		34,539,000

	Environmental Services Program		
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	402,337,000	
5b	Operating expenditures		16,122,000
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	57,727,000	
10b	Capital expenditures		6,940,000
15	The grants listed in the Estimates and contributions	44,329,050	
15b	The grants listed in the Estimates and contributions		11,266,000
15c	The grants listed in the Estimates and contributions—To authorize the transfer of $5,624,925 from Environment Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	Parks Program		
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	247,441,000	
20b	Operating expenditures and contributions		1,600,000
25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	112,572,000	
25b	Capital expenditures		7,524,200
30	National Battlefields Commission—Operating expenditures	2,236,000	
30b	National Battlefields Commission—Operating expenditures		343,500
	Total Ministry—Budgetary	**907,440,050**	**78,334,701**
	Non-budgetary	...	...
9	**External Affairs**		
	Department		
	Canadian Interests Abroad Program		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval o the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	723,440,000	
1b	Operating expenditures		13,611,000
1c	Operating expenditures—To authorize the transfer of $27,136,999 from External Affairs Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
5	Capital expenditures	132,116,000	
5b	Capital expenditures		5,490,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1989, which is	205,527,356	
	10b	The grants listed in the Estimates and contributions		11,057,741
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $1,290,999 from External Affairs Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	L13c	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in right of Canada to guarantee loans made by Canadian financial institutions in accordance with terms and conditions approved by the Minister of Finance to the government of Czechoslovakia in an amount not to exceed $30,000,000 and to the government of Hungary in an amount not to exceed $15,000,000		1
		World Exhibitions Program		
	15	Operating expenditures and contributions	3,535,000	
	20	Capital expenditures	5,720,000	
	20b	Capital expenditures		2,400,000
	20c	Capital expenditures—To authorize the transfer of $1,348,999 from External Affairs Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
		Canadian Commercial Corporation		
	25	Program expenditures	15,157,000	
		Canadian International Development Agency		
	30	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978/1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	94,224,000	
	30b	Operating expenditures		1,000,000
	35	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the International Development (Financial Institutions) Assistance Act, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,906,700,000	
	35b	The grants and contributions listed in the Estimates		33,855,526

	35c	The grants and contributions listed in the Estimates—To authorize the transfer of $1,620,000 from External Affairs Vote 30, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		18,524,000
	L40	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $229,500,000 in accordance with the International Development (Financial Institutions) Assistance Act for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L45	In accordance with the International Development (Financial Institutions) Assistance Act: (a) the issuance of non-interest bearing, non-negotiable demand notes estimated at $6,100,000 to the African Development Bank not to exceed the equivalent of US $5,066,670 (b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $8,600,000 to the Inter-American Development Bank not to exceed the equivalent of US $7,254,375	1	
	L46b	In accordance with the International Development (Financial Institutions) Assistance Act; (a) payment estimated at $500,000 to the Caribbean Development Bank not to exceed the equivalent of US $417,999.58 and; (b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $500,000 to the Caribbean Development Bank not to exceed the equivalent of US $417,999.58		500,000
		Canadian Secretariat		
	50	Program expenditures	2,272,000	
		International Centre for Ocean Development		
	55	Payments to the International Centre for Ocean Development in accordance with the International Centre for Ocean Development Act	12,300,000	
		International Development Research Centre		
	60	Payments to the International Development Research Centre	114,300,000	
		International Joint Commission		
	65	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada—United States Agreement on Great Lakes Water Quality	4,291,000	
	65c	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada—United States Agreement on Great Lakes Water Quality		329,000
		Total Ministry—Budgetary	**3,219,582,356**	**86,267,270**
		Non-budgetary	**2**	**500,001**
10		**Finance**		
		Department		
		Financial and Economic Policies Program		
	1	Program expenditures and authority to spend revenue received during the year	57,873,000	
	1b	Program expenditures		14,305,000
	1c	Program expenditures		6,774,000
	L5	In accordance with the Bretton Woods and Related Agreements Act; payment estimated at $18,730,000 to the International Bank for Reconstruction and Development not to exceed the equivalent of US $15,745,000	18,730,000	
	L9	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $276,090,000 to the International Development Association	1	
		Special Program		
	10	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	30,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	12b	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in Right of Canada to guarantee not more than 90 percent of the net claims of holders of mortgages estimated not to exceed $350,000,000 in respect of mortgages insured by the Mortgage Insurance Company of Canada having a gross aggregate value not exceeding $50,000,000,000, in the event of the insolvency or liquidation of the Mortgage Insurance Company of Canada; and, to repeal Finance Vote 18c, Appropriation Act No. 4, 1989-90		1
	13c	Payments to Investors' Indemnity Account pursuant to Section 57 of the Financial Administration Act		85,000
		Auditor General		
	15	Program expenditures, the grant listed in the Estimates and contributions	50,839,000	
		Canadian International Trade Tribunal		
	20	Program expenditures	6,612,000	
	20c	Program expenditures		756,000
		Office of the Superintendent of Financial Institutions		
	25	Program expenditures	3,140,000	
	25c	Program expenditures		453,000
		Privatization and Regulatory Affairs[2]		
	30	Program expenditures	9,396,000	
		Total Ministry—Budgetary	**127,890,000**	**22,373,001**
		Non-budgetary	**18,730,001**	...
11		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects	521,794,000	
	1c	Operating expenditures—To authorize the transfer of $6,869,800 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		37,581,500
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	144,651,000	
	10	The grants listed in the Estimates and contributions	15,109,000	
	10c	The grants listed in the Estimates and contributions		5,558,000
		Total Ministry—Budgetary	**681,554,000**	**43,139,500**
		Non-budgetary	...	...
12		**Forestry**		
	1	Operating expenditures and authority to spend revenue received during the year	90,399,000	
	1b	Operating expenditures		3,173,000
	1c	Operating expenditures—To authorize the transfer of $517,104 from Forestry Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	10,278,000	

	10	The grants listed in the Estimates and contributions	49,075,420	
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $3,182,595 from Forestry Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		7,886,000
		Total Ministry—Budgetary	**149,752,420**	**11,059,001**
		Non-budgetary	...	...
13		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	9,319,000	
		Total Ministry—Budgetary	**9,319,000**	...
		Non-budgetary	...	...
14		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures	42,337,000	
	1c	Program expenditures—To authorize the transfer of $2,840,768 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	245,462,000	
	6a	To increase from $575,000,000 to $750,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972		1
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	20,705,000	
	15	The grants listed in the Estimates and contributions	2,145,025,000	
	15b	The grants listed in the Estimates and contributions		46,438,705

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $5,997,198 from Indian Affairs and Northern Development Vote 5, and $10,939,801 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		50,416,769
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	14,303,000	
	L20b	Loans to native claimants		9,697,000
	L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	1,422,000	
		Northern Affairs Program		
	30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	56,155,000	
	30c	Operating expenditures—To authorize the transfer of $4,297,633 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	35	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	19,036,000	
	35c	Capital expenditures—To authorize the transfer of $46,599 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	40	The grants listed in the Estimates and contributions	36,265,500	
	40c	Contributions—To authorize the transfer of $24,350 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
		Transfer Payments to the Territorial Governments Program		
	45	Transfer payments to the Government of the Yukon Territory listed in the Estimates	194,157,000	
	45b	Transfer payments to the Government of the Yukon Territory listed in the Estimates—To authorize the transfer of $185,000 from Indian Affairs and Northern Development Vote 30 and $8,300,000 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		1,390,000
	45c	Transfer payments to the Government of the Yukon Territory listed in the Estimates		12,720,000
	50	Transfer payments to the Government of the Northwest Territories listed in the Estimates	727,338,000	
	50b	Transfer payments to the Government of the Northwest Territories listed in the Estimates—To authorize the transfer of $400,000 from Indian Affairs and Northern Development Vote 30, and $8,200,000 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		2,120,000
	50c	Transfer payments to the Government of the Northwest Territories listed in the Estimates		9,860,137
		Total Ministry—Budgetary	**3,486,480,500**	**122,945,616**
		Non-budgetary	**15,725,000**	**9,697,000**
15		**Industry, Science and Technology**		
		Department		
		Industry, Science and Technology Program		
	1	Operating expenditures	211,794,000	
	1b	Operating expenditures—To authorize the transfer of $8,490,999 from Industry, Science and Technology Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1

5	The grants listed in the Estimates and contributions	536,946,000	
5b	The grants listed in the Estimates		1
L10	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister, (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock acquired		
L15	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring	300,000	
		500,000	
	Regional Development and Aboriginal Economic Program		
20	Operating expenditures	31,701,000	
25	The grants listed in the Estimates and contributions	245,981,000	
25b	The grant listed in the Estimates and contributions—To authorize the transfer of $14,999,999 from Industry, Science and Technology Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	Canadian Patents and Development Limited		
30	Payments to Canadian Patents and Development Limited	799,000	
30b	Payments to Canadian Patents and Development Limited		1,000,000
	Canadian Space Agency		
35	Operating expenditures	97,195,000	
35b	Operating expenditures		14,019,000
40	Contributions	13,581,000	
40b	The grant listed in the Estimates		1
40c	Contributions—To authorize the transfer of $2,700,000 from Industry, Science and Technology Vote 35, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		2,420,000
	Cape Breton Development Corporation		
45	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	32,000,000	
	Federal Business Development Bank		
50	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	15,273,000	
	Investment Canada		
55	Program expenditures	8,928,000	
	National Research Council of Canada		
60	Operating expenditures	238,878,000	
60b	Operating expenditures		500,000
65	Capital expenditures	49,977,000	
65b	Capital expenditures		116,200,000
70	The grants listed in the Estimates and contributions	120,821,000	
70b	The grant listed in the Estimates		3,000,000
70c	The grants listed in the Estimates		1
	Natural Sciences and Engineering Research Council		
75	Operating expenditures	15,480,000	
75b	Operating expenditures		605,000
75c	Operating expenditures		90,000
80	The grants listed in the Estimates	406,707,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	80b	The grants listed in the Estimates		39,641,000
	80c	The grants listed in the Estimates		2,484,000
		Science Council of Canada		
	85	Program expenditures	2,931,000	
		Statistics Canada		
	90	Operating expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year	251,119,000	
	90b	Operating expenditures		4,735,000
	95	Capital expenditures	8,685,000	
	95b	Capital expenditures		310,000
		Canada Post Corporation		
	100	Payments to the Canada Post Corporation for special purposes	148,500,000	
	102b	In accordance with Section 28 of the Canada Post Corporation Act and Sections 101 and 127 (3) of the Financial Administration Act, to authorize the Canada Post Corporation to borrow otherwise than from the Crown up to $155,500,000 in fiscal years 1990-91 and 1991-92 in accordance with terms and conditions approved by the Minister of Finance		1
		Total Ministry—Budgetary	**2,437,296,000**	**185,004,006**
		Non-budgetary	**800,000**	...
16		**Justice**		
		Department		
	1	Operating expenditures	124,773,000	
	1b	Operating expenditures		14,200,000
	5	The grants listed in the Estimates and contributions	243,069,500	
	5b	The grants listed in the Estimates and contributions		8,000,840
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of $912,000 from Justice Vote 1, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		22,173,386
		Canadian Human Rights Commission		
	10	Program expenditures	13,360,000	
	10b	Program expenditures		1,813,252
	10c	The grant listed in the Estimates		1
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	3,978,858	
	15b	Operating expenditures		300,000
	15c	Operating expenditures, expenses for judges, and the grant listed in the Estimates		170,000
	20	Canadian Judicial Council—Operating expenditures	391,032	
	20c	Canadian Judicial Council—Operating expenditures		377,846

		Federal Court of Canada		
	25	Program expenditures	16,529,000	
	25b	Program expenditures		2,142,000
		Law Reform Commission of Canada		
	30	Program expenditures	4,562,000	
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	5,669,000	
		Supreme Court of Canada		
	40	Program expenditures	10,311,000	
	40c	Program expenditures		57,000
		Tax Court of Canada		
	45	Program expenditures	7,642,000	
	45b	Program expenditures		852,000
		Total Ministry—Budgetary	**430,285,390**	**50,086,325**
		Non-budgetary	...	...
17		**Labour**		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	57,873,000	
	1b	Operating expenditures		1,356,000
	5	The grants listed in the Estimates and contributions	56,650,000	
	5b	Contributions		8,700,000
		Canada Labour Relations Board		
	10	Program expenditures	7,359,000	
	10b	Program expenditures		612,000
		Canadian Centre for Occupational Health and Safety		
	15	Program expenditures	5,333,000	
	15c	Program expenditures		3,486,000
		Total Ministry—Budgetary	**127,215,000**	**14,154,000**
		Non-budgetary	...	...
18		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $20,031,406,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $8,665,267,000 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	7,953,664,000	
	1b	Operating expenditures		229,200,000
	1c	Operating expenditures—To authorize the transfer of $52,300,000 from National Defence Vote 5 and $22,799,999 from National Defence Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	5	Capital expenditures	2,819,391,106	
	5b	Capital expenditures		120,800,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	235,779,894	
	10c	The grants listed in the Estimates		1
	L11c	To increase from $80,000,000 to $100,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, Appropriation Act No. 1, 1976 for financing public imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		20,000,000
		Emergency Preparedness Canada		
	15	Operating expenditures	11,996,000	
	15b	Operating expenditures		1,068,000
	20	The grants listed in the Estimates and contributions	6,676,000	
	20b	Contributions		7,476,772
	20c	Contributions		1,700,000
		Total Ministry—Budgetary	**11,027,507,000**	**360,244,774**
		Non-budgetary	...	**20,000,000**
19		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions, including recoverable expenditures on behalf of the Canada Pension Plan	67,402,000	
	1c	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $4,066,499 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
		Health Program		
	5	Operating expenditures	645,618,000	
	5b	Operating expenditures		52,168,500
	5c	Operating expenditures—To authorize the transfer of $1,716,499 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	10	Capital expenditures	46,036,000	
	10b	Capital expenditures		14,520,000
	15	The grants listed in the Estimates and contributions	264,827,000	
	15b	The grants listed in the Estimates and contributions—To authorize the transfer of $1,500,000 from National Health and Welfare Vote 25, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		11,000,000
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $3,331,000 from National Health and Welfare Vote 10, $4,382,000 from National Health and Welfare Vote 20, and $2,110,000 from National Health and Welfare Vote 25, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		7,251,000

		Social Program		
	20	Operating expenditures including recoverable expenditures on behalf of the Canada Pension Plan	90,586,000	
	25	The grants listed in the Estimates and contributions	182,506,000	
		Medical Research Council		
	30	Operating expenditures	5,252,000	
	30b	Operating expenditures		248,000
	30c	Operating expenditures		287,000
	35	The grants listed in the Estimates	215,946,000	
	35b	The grants listed in the Estimates		17,810,000
	35c	The grants listed in the Estimates		1,664,766
		Total Ministry—Budgetary	**1,518,173,000**	**104,949,268**
		Non-budgetary	...	...
20		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	474,793,000	
	1b	Operating expenditures		133,649,000
	1c	Operating expenditures		148,119,500
	5	Capital expenditures	13,739,000	
	5b	Capital expenditures		78,818,000
	5c	Capital expenditures		12,247,300
		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act	919,269,000	
	10b	Operating expenditures		54,561,000
	10c	Operating expenditures—To authorize the transfer of $8,972,210 from National Revenue Vote 15, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
	15	Capital expenditures	48,066,000	
	15b	Capital expenditures		14,237,000
		Total Ministry—Budgetary	**1,455,867,000**	**441,631,801**
		Non-budgetary	...	...
21		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, and $1,525,000 for the construction of committee rooms, the grants listed in the Estimates and contributions	27,605,000	
	1c	Program expenditures including payments in respect of the cost of operating Senators' offices		1,527,000
	2c	To authorize the implementation of the Forty-first Report of the Standing Committee on Internal Economy, Budgets and Administration, 2nd session, 34th Parliament, adopted by the Senate on June 5, 1990, and to authorize, in the current and subsequent fiscal year, payment of the allowance referred to within the report		(3)
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	151,873,000	
		Library of Parliament		
	10	Program expenditures	13,368,000	
		Total Ministry—Budgetary	**192,846,000**	**1,527,000**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
22		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Parliament of Canada Act and pro rata for any period less than a year; and the grant listed in the Estimates	49,602,000	
	1b	Program expenditures		37,644,930
	1c	Program expenditures		17,960,000
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	3,009,000	
	5c	Program expenditures		242,500
		Canadian Transportation Accident Investigation and Safety Board		
	10	Program expenditures	25,174,000	
	10b	Program expenditures		152,500
		Chief Electoral Officer		
	15	Program expenditures	2,637,000	
		Commissioner of Official Languages		
	20	Program expenditures	11,356,000	
	20c	Program expenditures		41,000
		Economic Council of Canada		
	25	Program expenditures	9,252,000	
		Northern Pipeline Agency		
	30	Program expenditures	530,000	
		Public Service Staff Relations Board		
	35	Program expenditures	9,006,000	
		Security Intelligence Review Committee		
	40	Program expenditures	1,407,000	
		Total Ministry—Budgetary	**111,973,000**	**56,040,930**
		Non-budgetary	...	...
23		**Public Works**		
		Department		
		Services Program		
	1	Public Works Revolving Fund—Operating loss	31,400,000	
		Real Property Program		
	5	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan Act and the Unemployment Insurance Act, assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenue received during the year arising from the provision, operation and maintenance of facilities for purposes of accommodation	686,766,000	

	5b	Operating expenditures		60,500,000
	5c	Operating expenditures and contribution		62,533,155
	10	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	136,407,000	
	10c	Capital expenditures		9,482,153
		Crown Corporations Program		
	15	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the National Gallery of Canada and the Canadian Museum of Civilization	5,230,000	
	15b	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the Canadian Museum of Civilization		2,656,000
	16b	Payment to Harbourfront Corporation for operating expenditures		2,000,000
	16c	Payments to Harbourfront Corporation for operating and capital expenditures		2,150,000
	L17c	Loans to Harbourfront Corporation in accordance with terms and conditions approved by the Minister of Finance		3,700,000
	20	Payments to Old Port of Montréal Corporation Inc. for operating and capital expenditures	28,641,000	
		Canada Mortgage and Housing Corporation		
	25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	1,883,690,000	
	25b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers of the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act		104,300,000
		National Capital Commission		
	30	Payment to the National Capital Commission for operating expenditures	57,968,000	
	30b	Payment to the National Capital Commission for operating expenditures		300,000
	35	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	17,696,000	
	40	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	13,400,000	
		Total Ministry—Budgetary	**2,861,198,000**	**243,921,308**
		Non-budgetary	...	**3,700,000**
24		**Secretary of State**		
		Department		
	1	Operating expenditures	189,648,000	
	1b	Operating expenditures		547,000
	1c	Operating expenditures		2,272,000
	5	The grants listed in the Estimates and contributions	364,504,500	
	5b	The grants listed in the Estimates		1,780,000
	5c	The grants listed in the Estimates		1,144,000
		Canadian Centre for Management Development		
	10	Program expenditures and contributions	9,882,000	
		Ministry of State (Multiculturalism and Citizenship)		
	15	Operating expenditures	76,162,000	
	20	The grants listed in the Estimates and contributions	77,018,300	
	20b	The grants listed in the Estimates		600,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Public Service Commission		
	25	Program expenditures	122,333,000	
	25b	Program expenditures		799,000
	25c	Program expenditures		3,335,500
	26c	To authorize the Minister to delete from the accounts of the Staff Development and Training Revolving Fund an amount of up to $800,000 representing the accumulated loss on operations pertaining to the termination of discretionary language training		1
		Social Sciences and Humanities Research Council		
	30	Operating expenditures	6,071,000	
	30b	Operating expenditures—To authorize the transfer of $900,000 from Secretary of State Vote 35, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		693,000
	35	The grants listed in the Estimates	82,395,000	
	35c	The grants listed in the Estimates		100,000
		Total Ministry—Budgetary	**928,013,800**	**11,270,501**
		Non-budgetary	...	...
25		**Solicitor General**		
		Department		
	1	Program expenditures, the grants listed in the Estimates and contributions	27,768,000	
		Canadian Security Intelligence Service		
	5	Program expenditures	189,951,000	
	5b	Program expenditures		15,374,300
		Correctional Service		
	10	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	738,872,000	
	10b	Penitentiary Service and National Parole Service—The grant listed in the Estimates		1
	10c	Penitentiary Service and National Parole Service—The grant listed in the Estimates		1
	15	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	106,624,000	

		National Parole Board		
	20	Program expenditures	19,554,000	
	20b	Program expenditures		165,000
		Royal Canadian Mounted Police		
	25	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	833,298,000	
	25c	Law enforcement—To authorize the transfer of $1,064,386 from Solicitor General Vote 30, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		500,000
	30	Law enforcement—Capital expenditures	111,665,000	
		Royal Canadian Mounted Police External Review Committee		
	35	Program expenditures	1,048,000	
	35b	Program expenditures		185,000
		Royal Canadian Mounted Police Public Complaints Commission		
	40	Program expenditures	3,633,000	
		Total Ministry—Budgetary	**2,032,413,000**	**16,224,302**
		Non-budgetary	...	...
26		**Supply and Services**		
		Department		
	1	Operating expenditures and contributions including: (a) recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act and the Supply Revolving Fund; (b) expenditures on behalf of Government departments and agencies for unsolicited research and development proposals; and (c) authority to spend revenue received during the year	266,781,000	
	1b	Operating expenditures		15,769,000
	5	Capital expenditures	13,025,000	
	5b	Capital expenditures		10,997,000
	5c	Capital expenditures—To authorize the transfer of $1,414,000 from Supply and Services Vote 1, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of		499,000
	10	Payment on behalf of Minister of State (Housing) to persons hired pursuant to Section 39 of the Public Service Employment Act	200,000	
	10c	Payment on behalf of Minister of State (Housing) to persons hired pursuant to Section 39 of the Public Service Employment Act		50,000
	L15b	To extend the purposes of Finance Vote L29g, Appropriation Act No. 2, 1967: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances"; and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote		5,000,000
		Total Ministry—Budgetary	**280,006,000**	**27,315,000**
		Non-budgetary	...	**5,000,000**
27		**Transport**		
		Department		
	1	Operating expenditures, and (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping; (b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (c) authority for the payment of commissions for revenue collection pursuant to the Aeronautics Act;		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(d) subject to paragraph (e), authority to spend revenue received during the year excluding that received from activities under the Surface Activity; and		
		(e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund		
	1b	Operating expenditures—To authorize the transfer of $37,014,000 from Transport Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote and to provide a further amount of	596,402,000	
	1c	Operating expenditures—To authorize the transfer of $84,737,000 from Transport Vote 5, $4,800,000 from Transport Vote 10 and $2,695,999 from Transport Vote 30, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		59,000,000
	2c	Airports Revolving Fund—In accordance with Section 12 of the Revolving Funds Act, 1985 R.S.C., c. R-8, to repeal Section 10 of the said Act, as of March 31, 1991		1
	5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies		1
	10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	622,612,000	
	10b	Contributions—To authorize the transfer of $1,135,999 from Transport Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote	256,851,117	
	15	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1990		1
	18c	Payment to the Great Lakes Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1990—To authorize the transfer of $1,443,999 from Transport Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote	200,000	
	20	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1990		1
	20c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1990—To authorize the transfer of $1,984,999 from Transport Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote	375,000	
	25	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1990		1
	25c	Payment to the Canartic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1990—To authorize the transfer of $2,303,999 from Transport Vote 35, Appropriation Act No. 2, 1990-91 for the purposes of this Vote	5,459,000	
	30	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal		1
	35	Payments to Canada Ports Corporation for (a) the expansion of port facilities at the Port of St. John's, Nfld; (b) improvements to port facilities at the Port of Churchill, Man; (c) hydro costs at the Port of Churchill, Man; and (d) providing handling and storage facilities and a rail ferry terminal at the Port of Sept-Îles, Quebec	30,630,000	23,350,000

40	Payments to Marine Atlantic Inc. for transportation activities including the following water transportation services pursuant to contracts with Her Majesty; (a) Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals; and (b) rail/water and narrow gauge/standard interface, ferries and terminals	136,800,000	
40c	Payments to Marine Atlantic Canada Inc.—To extend the purposes of Transport Vote 40, Appropriation Act No. 2, 1990-91 (a) in respect of (i) the costs of the management of the Company, payments for the capital purposes, (ii) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cut-backs or the discontinuance or reduction of a service, (iii) financial assistance to a subsidiary company involved in ship repair or ship maintenance; and (b) to authorize the transfer of $9,599,999 from Transport Vote 10, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1
45	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	435,000,000	
45c	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c) (ii) of Transport Vote 52d, Appropriation Act No.1, 1977		6,500,000
50	Payment to the St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures	27,300,000	
55	Payment to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by it for benefits provided to its adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	37,000	
	Civil Aviation Tribunal		
60	Program expenditures	915,000	
	Grain Transportation Agency Administrator		
65	Program expenditures and contributions	6,085,000	
	National Transportation Agency		
70	Operating expenditures	31,649,000	
75	Contributions	14,178,000	
	Total Ministry—Budgetary	**2,187,843,117**	**65,500,007**
	Non-budgetary	...	...
28	**Treasury Board**		
	Secretariat		
	Central Administration of the Public Service Program		
1	Program expenditures and the grant listed in the Estimates	66,629,000	
3	Payments to Crown corporations in accordance with the Official Languages Act	6,000,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Government Contingencies and Centrally Financed Programs		
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	775,000,000	
	10	Employment initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	180,000,000	
		Employer Contributions to Insurance Plans Program		
	15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependants as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act	449,327,000	
	15c	The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependants as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act		32,687,450
		Temporary Assignment Program		
	20	Program expenditures and authority to spend revenue received during the year	1,901,000	
		Comptroller General		
	25	Program expenditures	15,716,000	
		Total Ministry—Budgetary	**1,494,573,000**	**32,687,450**
		Non-budgetary	...	...
29		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	419,640,000	
	1c	Operating expenditures—To authorize the transfer of $9,999,999 from Veterans Affairs Vote 5, Appropriation Act No. 2, 1990-91 for the purposes of this Vote		1

	5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,318,086,000	
	5b	The grants listed in the Estimates		60,000,000
		Canadian Pension Commission Program		
	10	Program expenditures	4,364,000	
		Bureau of Pensions Advocates Program		
	15	Program expenditures	6,453,000	
		Veterans Appeal Board Program		
	20	Program expenditures	2,683,000	
		Total Ministry—Budgetary	**1,751,226,000**	**60,000,001**
		Non-budgetary	...	...
30		**Western Economic Diversification**		
	1	Operating expenditures	31,761,000	
	5	The grants listed in the Estimates and contributions	237,657,000	
		Total Ministry—Budgetary	**269,418,000**	...
		Non-budgetary	...	...
		Total Government—Budgetary	**44,314,282,533**	**2,980,579,469**
		Non-budgetary	**206,789,003**	**46,197,001**

(L) Non-budgetary authority (loan, investment or advance).
(1) During the year, Petro-Canada Limited was transferred to the Department of Finance under Privatization and Regulatory Affairs.
(2) During the year, Petro-Canada Limited was transferred from the Department of Energy, Mines and Resources to this Program.
(3) The authority of $1,000,000 was not approved in Appropriation Act No. 4, 1990-91.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]

Appendix 2 provides the full wording of all authorities, budgetary and non-budgetary, granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
2	**Agriculture**		
	Department		
	Management and Administration Program		
	Minister of Agriculture—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	5,961,000	
	Agri-Food Program		
	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	99,000,000	
	Contributions to the provinces under the Crop Insurance Act	233,000,000	212,400,000
	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	4,000,000	2,000,000
	Interest payments and guarantees under the Advance Payments for Crops Act	1,500,000	
	Grants to agencies established under the Farm Products Marketing Agencies Act	200,000	
	Contributions to employee benefit plans	61,622,000	
	Grains and Oilseeds Program		
	Payments in connection with the Prairie Grain Advance Payments Act	1,000,000	
	Payments in connection with the Western Grain Stabilization Act	235,000,000	(10,000,000)
	Contributions to employee benefit plans	6,717,000	
	Farm Credit Corporation		
	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act		200,000,000
	Total Ministry—Budgetary	**648,049,400**	**404,400,000**
	Non-budgetary	...	...
3	**Atlantic Canada Opportunities Agency**		
	Department		
	Liabilities in Atlantic Canada under the Small Businesses Loans Act	3,500,000	
	Liabilities under the Atlantic Enterprise Loan Insurance Program (Government Organization Act, Atlantic Canada, 1987)	10,000,000	
	Contributions to employee benefit plans	2,553,000	
	Total Ministry—Budgetary	**16,053,000**	...
	Non-budgetary	...	...
4	**Communications**		
	Department		
	Minister of Communications—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	15,515,000	
	Government Telecommunications Agency Revolving Fund (Revolving Funds Act)	356,000	1,000,000

	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,487,000	
	National Archives of Canada		
	Contributions to employee benefit plans	4,788,000	
	National Film Board		
	National Film Board Revolving Fund (Revolving Funds Act)	(250,000)	
	National Library		
	Contributions to employee benefit plans	2,991,000	
	National Museums of Canada		
	Contributions to employee benefit plans	6,796,000	
	Total Ministry—Budgetary	**33,732,400**	**1,000,000**
	Non-budgetary	...	...
5	**Consumer and Corporate Affairs**		
	Department		
	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	49,400	
	Payments to the provinces for the purpose of research and development relating to medicine (Patented Act)	25,000,000	
	Contributions to employee benefit plans	14,922,000	
	Competition Tribunal		
	Contributions to employee benefit plans	88,000	
	Copyright Board		
	Contributions to employee benefit plans	90,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	108,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	241,000	
	Procurement Review Board		
	Contributions to employee benefit plans	89,000	
	Total Ministry—Budgetary	**40,587,400**	...
	Non-budgetary	...	...
6	**Employment and Immigration**		
	Department/Commission		
	Corporate Management and Services Program		
	Minister of Employment and Immigration—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	19,097,000	
	Employment and Insurance Program		
	Supplementary retirement benefits—Annuities agents pensions (Supplementary Retirement Benefits Act)	35,000	
	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act)	2,889,000,000	(1,319,000,000)
	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act)	284,000,000	(227,000,000)
	Contributions to employee benefit plans	95,559,000	
	Immigration Program		
	Contributions to employee benefit plans	18,907,000	
	(L) Loans pursuant to the Immigration Act Section 119		(2,800,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	6,652,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	348,000	
	Total Ministry—Budgetary	**3,313,647,400**	**(1,546,000,000)**
	Non-budgetary	...	**(2,800,000)**
7	**Energy, Mines and Resources**[2]		
	Department		
	Minister of Energy, Mines and Resources—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	33,581,000	
	Payments to Interprovincial Pipe Line Company in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line system (Appropriation Act No. 1, 1975)	5,000,000	3,200,000
	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	8,220,000	
	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	56,900,000	(32,000,000)
	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,800,000	
	Canada/Nova Scotia Drilling Fund (Canada/Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	9,000,000	(6,000,000)
	Atomic Energy Control Board		
	Contributions to employee benefit plans	2,744,000	
	National Energy Board		
	Contributions to employee benefit plans	2,815,000	
	Total Ministry—Budgetary	**121,109,400**	**(34,800,000)**
	Non-budgetary	...	...
8	**Environment**		
	Department		
	Administration Program		
	Minister of the Environment—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	3,820,000	
	Environmental Services Program		
	Contributions to employee benefit plans	36,593,000	
	Parks Program		
	Contributions to employee benefit plans	24,996,000	
	Total Ministry—Budgetary	**65,458,400**	...
	Non-budgetary	...	...

9	**External Affairs**		
	Department		
	Canadian Interests Abroad Program		
	Secretary of State for External Affairs—Salary and motor car allowance	49,400	
	Payments under the Diplomatic Service (Special) Superannuation Act	200,000	
	Contributions to employee benefit plans	32,973,000	
	Passport Revolving Fund (Revolving Funds Act)	715,000	
	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund (Vote L46b (1981))	2,000,000	
	World Exhibitions Program		
	Contributions to employee benefit plans	47,000	
	Canadian Institute for International Peace and Security		
	Payments to the Canadian Institute for International Peace and Security (Canadian Institute for International Peace and Security Act)	5,000,000	
	Canadian International Development Agency		
	Payments to International Financial Institutions (International Development (Financial Institutions) Assistance Act)	140,000,000	10,000,000
	Payments under the International Centre for Human Rights and Democratic Development Act	3,000,000	
	Contributions to employee benefit plans	8,728,000	
	(L) Payment to the Asian Development Bank (International Development (Financial Institutions) Assistance Act)	3,800,000	
	(L) Payment to the Inter-American Development Bank (International Development (Financial Institutions) Assistance Act)	4,800,000	
	(L) Payment to the African Development Bank (International Development (Financial Institutions) Assistance Act)	6,100,000	
	Canadian Secretariat		
	Contributions to employee benefit plans	71,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	185,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	214,000,000	
	International Joint Commission		
	Contributions to employee benefit plans	350,000	
	Total Ministry—Budgetary	**376,133,400**	**10,000,000**
	Non-budgetary	**230,700,000**	...
10	**Finance**		
	Department		
	Financial and Economic Policies Program		
	Minister of Finance—Salary and motor car allowance	49,400	
	Payments to International Development Association (Bretton Woods and Related Agreements Act)	132,200,000	
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	4,600,000	
	Contributions to employee benefit plans	5,787,000	
	Purchase of domestic coinage (Royal Canadian Mint Act)	48,000,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	75,000,000	
	Public Debt Program		
	Interest and other costs (Financial Administration Act)	41,150,000,000	1,800,000,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Fiscal Transfer Payments Program		
	Payments to provincial governments under the Constitution Acts, 1867 to 1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority	7,830,000,000	96,545,000
	Payments to the provinces under the Public Utilities Income Tax Transfer Act	290,000,000	
	Auditor General		
	Salary of the Auditor General	167,000	
	Contributions to employee benefit plans	5,154,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	809,000	
	Privatization and Regulatory Affairs[3]		
	Contributions to employee benefit plans	678,000	
	Total Ministry—Budgetary	**49,467,444,400**	**1,896,545,000**
	Non-budgetary	**75,000,000**	...
11	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	49,400	
	Liabilities under the Fisheries Improvement Loans Act	1,000,000	
	Contributions to employee benefit plans	42,103,000	
	Total Ministry—Budgetary	**43,152,400**	...
	Non-budgetary	...	...
12	Forestry		
	Minister of Forestry—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	9,497,000	
	Total Ministry—Budgetary	**9,546,400**	...
	Non-budgetary	...	...
13	Governor General		
	Salary of the Governor General (Governor General's Act)	70,000	
	Annuities payable under the Governor General's Act	302,000	
	Contributions to employee benefit plans	839,000	
	Total Ministry—Budgetary	**1,211,000**	...
	Non-budgetary	...	...
14	Indian Affairs and Northern Development		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	4,230,000	

	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (Indian Act)	2,000,000	
	Indian annuities treaty payments (Indian Act)	880,000	
	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	
	Contributions to employee benefit plans	19,376,000	
	(L) Loans to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act	1,569,000	
	Northern Affairs Program		
	Contributions to employee benefit plans	4,330,000	
	Total Ministry—Budgetary	**35,880,400**	...
	Non-budgetary	**1,569,000**	...
15	**Industry, Science and Technology**		
	Department		
	Industry, Science and Technology Program		
	Minister of Industry, Science and Technology—Salary and motor car allowance	49,400	
	Minister of Science—Salary and motor car allowance	49,400	
	Liabilities under the Small Businesses Loans Act	22,000,000	
	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program (Industrial and Regional Development Act)	1,000,000	43,200,000
	Contributions to employee benefit plans	16,843,000	
	Regional Development and Aboriginal Economic Program		
	Contributions to employee benefit plans	2,714,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	1,368,000	
	Investment Canada		
	Contributions to employee benefit plans	955,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	24,132,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,120,000	
	Science Council of Canada		
	Contributions to employee benefit plans	290,000	
	Statistics Canada		
	Contributions to employee benefit plans	28,687,000	
	Total Ministry—Budgetary	**99,207,800**	**43,200,000**
	Non-budgetary	...	...
16	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	14,289,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,462,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of such judges who die while in office	152,426,664	
	Contributions to employee benefit plans	258,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Federal Court of Canada		
	Contributions to employee benefit plans	1,594,000	
	Law Reform Commission of Canada		
	Contributions to employee benefit plans	279,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	655,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	3,205,000	
	Contributions to employee benefit plans	879,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	569,000	
	Total Ministry—Budgetary	**175,666,064**	...
	Non-budgetary	...	...
17	Labour		
	Department		
	Minister of Labour—Salary and motor car allowance	49,400	
	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	44,710,000	
	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	80,100,000	
	Contributions to employee benefit plans	6,277,000	
	Canada Labour Relations Board		
	Contributions to employee benefit plans	818,000	
	Total Ministry—Budgetary	**131,954,400**	...
	Non-budgetary	...	...
18	National Defence		
	Department		
	Minister of National Defence—Salary and motor car allowance	49,400	
	Associate Minister of National Defence—Salary and motor car allowance	49,400	
	Pensions and annuities paid to civilians	24,000	
	Military pensions	808,122,000	
	Contributions to employee benefit plans	187,921,000	
	Emergency Preparedness Canada		
	Contributions to employee benefit plans	812,000	
	Total Ministry—Budgetary	**996,977,800**	...
	Non-budgetary	...	...

19	**National Health and Welfare**		
	Department		
	Departmental Administration Program		
	Minister of National Health and Welfare—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	7,300,000	
	Health Program		
	Payments to provinces and territories for hospital insurance, medical care and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	6,868,600,000	(728,600,000)
	Contributions to employee benefit plans	31,080,000	
	Social Program		
	Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	5,297,700,000	449,600,000
	Family allowance payments (Family Allowances Act)	2,663,000,000	57,000,000
	Old age security payments (Old Age Security Act)	12,878,000,000	(58,000,000)
	Guaranteed income supplement payments (Old Age Security Act)	4,105,000,000	(105,000,000)
	Spouse's allowance payments (Old Age Security Act)	519,000,000	(59,000,000)
	Contributions to employee benefit plans	14,438,000	
	Medical Research Council		
	Contributions to employee benefit plans	435,000	
	Total Ministry—Budgetary	**32,384,602,400**	**(444,000,000)**
	Non-budgetary	...	...
20	**National Revenue**		
	Customs and Excise		
	Minister of National Revenue—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	60,472,000	
	Taxation		
	Contributions to employee benefit plans	122,799,000	
	Total Ministry—Budgetary	**183,320,400**	...
	Non-budgetary	...	...
21	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the Parliament of Canada Act; the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account; retiring allowances to former Senators under Part III of the Members of Parliament Retiring Allowances Act	10,526,000	
	Contributions to employee benefit plans	1,970,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	48,200,000	
	Contributions to employee benefit plans	16,427,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,629,000	
	Total Ministry—Budgetary	**78,752,000**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
22	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	73,000	
	Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance	49,400	
	Leader of the Government in the Senate—Salary and motor car allowance	49,400	
	Ministers without Portfolio or Ministers of State—Motor car allowance	22,000	
	Allowance to former Prime Minister	40,200	
	Contributions to employee benefit plans	4,731,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	155,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,591,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	134,000	
	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	1,000,000	8,955,886
	Contributions to employee benefit plans	367,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,262,000	
	Economic Council of Canada		
	Contributions to employee benefit plans	1,068,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	27,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	1,046,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	98,000	
	Total Ministry—Budgetary	**12,713,000**	**8,955,886**
	Non-budgetary	...	...
23	**Public Works**		
	Department		
	Services Program		
	Public Works Revolving Fund (Revolving Funds Act)	10,025,000	
	Minister of Public Works—Salary and motor car allowance	49,400	

	Real Property Program		
	Grants to municipalities and other taxing authorities (Municipal Grants Act)	317,170,000	
	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	
	Contributions to employee benefit plans	1,857,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the National Housing Act	(144,000,000)	
	Total Ministry—Budgetary	**329,281,400**	...
	Non-budgetary	**(144,000,000)**	...
24	Secretary of State		
	Department		
	Secretary of State—Salary and motor car allowance	49,400	
	Post-secondary education payments to provinces and territories pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	2,216,800,000	(301,800,000)
	Interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act	463,000,000	(25,000,000)
	Salaries of the Lieutenant-Governors (Salaries Act)	829,000	
	Payments under Lieutenant-Governors Superannuation Act	180,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	65,000	
	Contributions to employee benefit plans	17,816,000	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	857,000	
	Ministry of State (Multiculturalism and Citizenship)		
	Contributions to employee benefit plans	1,847,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,789,000	
	Staff Development and Training Revolving Fund (Revolving Funds Act)	(103,000)	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	657,000	
	Total Ministry—Budgetary	**2,715,786,400**	**(326,800,000)**
	Non-budgetary	...	...
25	Solicitor General		
	Department		
	Solicitor General—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	2,066,000	
	Correctional Service		
	Pensions and other employee benefits (RCMP Superannuation Act, subsection 27(1))	201,000	
	Contributions to employee benefit plans	67,925,000	
	National Parole Board		
	Contributions to employee benefit plans	2,416,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	193,069,000	
	Contributions to employee benefit plans	15,058,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	107,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	233,000	
	Total Ministry—Budgetary	**281,124,400**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
26	**Supply and Services**		
	Department		
	Minister of Supply and Services—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	31,887,000	
	Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	311,000,000	
	Supply Revolving Fund (Revolving Funds Act)	7,119,000	
	Defence Production Revolving Fund (Defence Production Act)	(1,600,000)	
	Total Ministry—Budgetary	**348,455,400**	...
	Non-budgetary	...	...
27	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	49,400	
	Airports Revolving Fund (Revolving Funds Act)	(94,234,000)	17,434,000
	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	2,600,000	
	Contributions to employee benefit plans	128,848,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	72,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	240,000	
	National Transportation Agency		
	Payments to railway companies under the Western Grain Transportation Act	633,200,000	12,012,000
	Payments to railway and transportation companies under the Railway Act	7,000,000	14,637,000
	Payments to railway companies under the National Transportation Act, 1987	28,760,000	1,220,000
	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	85,451,000	4,284,000
	Contributions to employee benefit plans	3,791,000	
	Total Ministry—Budgetary	**795,777,400**	**49,587,000**
	Non-budgetary	...	...
28	**Treasury Board**		
	Secretariat		
	Central Administration of the Public Service Program		
	President of the Treasury Board—Salary and motor car allowance	49,400	
	Contributions to employee benefit plans	6,755,000	
	Employer Contributions to Insurance Plans Program		
	Payments under the Public Service Pension Adjustment Act	95,000	

	Temporary Assignment Program		
	Contributions to employee benefit plans	482,000	
	Comptroller General		
	Contributions to employee benefit plans	1,653,000	
	Total Ministry—Budgetary	**9,034,400**	...
	Non-budgetary	...	...
29	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	49,400	
	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	12,000	
	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	10,000	
	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	539,000	
	Contributions to employee benefit plans	19,189,000	
	Canadian Pension Commission Program		
	Contributions to employee benefit plans	529,000	
	Bureau of Pensions Advocates Program		
	Contributions to employee benefit plans	872,000	
	Veterans Appeal Board Program		
	Contributions to employee benefit plans	365,000	
	Total Ministry—Budgetary	**21,565,400**	...
	Non-budgetary	...	...
30	**Western Economic Diversification**		
	Minister of Western Economic Diversification—Salary and motor car allowance	49,400	
	Liabilities under the Small Businesses Loans Act	14,000,000	
	Contributions to employee benefit plans	2,532,000	
	Total Ministry—Budgetary	**16,581,400**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**92,752,805,464**	**62,697,886**
	Non-budgetary	**163,269,000**	**(2,000,000)**

(L) Non-budgetary authority (loan, investment or advance).
(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.
(2) During the year, Petro-Canada Limited was transferred to the Department of Finance under the Privatization and Regulatory Affairs.
(3) During the year, Petro-Canada Limited was transferred from the Department of Energy, Mines and Resources to this Program.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of all authorities, budgetary and non-budgetary, available from previous years, by ministry.

Section	Vote number	Department or agency	Amount
			$
2		Agriculture	
		Department	
		Agri-Food Program	
	15	Appropriation Act No. 1, 1970 (Vote 17b). To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established.	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 28. Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1989-90 fiscal year of $400,000.	600,000
	(S)	Race Track Supervision Revolving Fund—Revolving Funds Act, Section 2. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.	4,149,612
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1) (a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	252,236,500
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account; and, (b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregrate $825,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000

		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to Subsection (1) and the principal of loans made to the Corporation under Subsection (2) shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	16,704,632,457
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	21,263,590
		Total Ministry—Budgetary	**25,642,707**
		Non-budgetary	**17,044,799,547**
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund—Revolving Funds Act, Section 3. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $30,000,000 at any time.	32,152,184
	(S)	(L) Telesat Canada Act, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		National Film Board	
	(S)	National Film Board Revolving Fund—Revolving Funds Act, Section 6. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time.	2,964,572
		National Museums of Canada	
	75	Appropriation Act No. 3, 1989-90. Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1989-90 and 1990-91 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates.	1,956,737
		Total Ministry—Budgetary	**37,073,493**
		Non-budgetary	**40,000,000**
6		**Employment and Immigration**	
		Department/Commission	
		Immigration Program	
	(S)	(L) Immigration Act, Section 119. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1986 c. 59, shall not exceed $90,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	934,436
			...
		Total Ministry—Budgetary	**934,436**
		Non-budgetary	

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
7		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada/Nova Scotia Oil and Gas Agreement Act, Section 237(1). Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000.	32,812,846
	(S)	Canada-Newfoundland Atlantic Accord Implementation Act, Section 233(1). Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000.	178,971,405
	(S)	Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act, Section 242, Part VII. Nova Scotia Resources (Ventures) Limited (Drilling Assistance Fund)—Payments in accordance with the Act. To make payments out of the Consolidated Revenue Fund pursuant to Sections 240 and 241, the amount not exceeding, in the aggregate, the sum of $25,000,000.	16,969,068
		Petro-Canada Limited[1]	
	(S)	(L) Petro-Canada Act, as amended. Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
		Total Ministry—Budgetary	**228,753,319**
		Non-budgetary	**3,857,728,147**
9		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	(S)	Passport Revolving Fund—Revolving Funds Act, Section 4. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time.	14,381,037
	L12c	Appropriation Act No. 1, 1971. To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L11, Appropriation Act No. 3, 1989-90. (Net)	10,962,080

630	(L) Appropriation Act No. 2, 1954. To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L12, Appropriation Act No. 3, 1989-90. (Net)	41,223,715
L47b	Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	10,534,456
	Canadian Commercial Corporation	
(S)	(L) Canadian Commercial Corporation Act, Section 11. The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
	Canadian International Development Agency	
L55	International Development (Financial Institutions) Assistance Act—Inter-American Development Bank To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid.) (Various Appropriation Acts.) (Gross)	898,578,289
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 Cdn using the year-end closing rate of exchange ($1.3636 Cdn = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986.)	
L50	International Development (Financial Institutions) Assistance Act—Caribbean Development Bank. To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts.) (Gross)	37,774,875
L36a	International Development (Financial Institutions) Assistance Act—Asian Development Bank. Appropriation Act No. 3, 1977-78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and susbsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts.) (Gross)	513,583,107
(S)	(L) International Development (Financial Institutions) Assistance Act—African Development Bank. As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and, (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	
	i) initial subscription to shares of the African Development Bank	181,449,560
	ii) second subscription to shares of the African Development Bank	467,570,041

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Export Development Corporation	
	(S)	(L) Export Development Act.	
		Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	728,000,000
		Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14;	
		Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:	
		(a) the paid-in capital of the Corporation from time to time, and,	
		(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada. (Net)	1,996,231,000
		Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	4,638,211,863
		Total Ministry—Budgetary	**14,381,037**
		Non-budgetary	**9,534,118,986**
10		**Finance**	
		Department	
		Financial and Economic Policies Program	
	(S)	(L) In accordance with the Bretton Woods and Related Agreements Act, Section 8.1(1).	
		Loans to the International Monetary Fund. Limit $550,000,000. (Gross)	502,218,295
	(S)	(L) Bretton Woods and Related Agreements Act, Section 8.	
		The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	2,798,567,612
	(S)	(L) Bretton Woods and Related Agreements Act, Section 6.1.	
		The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole $3,208,130 US. (Gross)	3,751,908
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Section 16.	
		Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required.	71,503,708
	(S)	(L) Canadian Commercial Bank Financial Assistance Act, Section 3.	
		There is hereby appropriated for the purposes of Section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000

		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $3,000,000,000. (Net)	1,625,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	Office of the Superintendent of Financial Institutions Act, Sections 16 and 17. The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arizing out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval.	38,299,683
		Privatization and Regulatory Affairs	
	L35e	Appropriation Act No. 4, 1981-82. To amend Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1981-82 to authorize Eldorado Nuclear Limited to increase its total borrowing from $600,000,000 to an amount outstanding from time to time not exceeding $700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance. (Net)	168,348,000
	(S)	(L) Teleglobe Canada Act (Canadian Overseas Telecommunication Corporation Act), Section 16. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Gross)	4,500,000
	(S)	(L) Air Canada Act. Section 13. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 19. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	645,465,862
		Total Ministry—Budgetary	**109,803,391**
		Non-budgetary	**6,170,842,677**
11		Fisheries and Oceans	
		Department	
	540	(L) Appropriation Act No. 5, 1955. Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	150,000
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 16 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation.	

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		PC 1973-1915 of July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $50,000,000. (Net)	6,000,000
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon; (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 16 of the Freshwater Fish Marketing Act shall not exceed $30,000,000. (Net)	7,844,181
		Total Ministry—Budgetary	...
		Non-budgetary	**13,994,181**
14		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1987-88 (Vote 5c). Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 1989-90 fiscal year of $26,015,858.	33,984,142
	L51a	Appropriation Act No. 9, 1966. To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	18,590,627
	L53b	Appropriation Act No. 1, 1970. Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote 6b, Appropriation Act No. 4, 1989-90, shall not exceed $64,000,000. (Net)	37,557,018
		Northern Affairs Program	
	7a	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a). To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30b, Appropriation Act No. 7, 1967 increase to $18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, Appropriation Act No. 1, 1968 reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of $18,000,000.	336,764

	L40	Appropriation Act No. 3, 1975. Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	546	(L) Appropriation Act No. 3, 1953. To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	4,542,904
	L81a	Appropriation Act No. 4, 1969. To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establisment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,907,451
		Total Ministry—Budgetary	**34,320,906**
		Non-budgetary	**65,918,000**
15		**Industry, Science and Technology**	
		Department	
		Industry and Technology Program	
	L97b	Appropriation Act No. 1, 1970. Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,948,436
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975. Cape Breton Development Corporation Act, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000. (Net)	42,963,032
		Federal Business Development Bank	
	(S)	(L) Federal Business Development Bank Act. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	762,444,000
		Canada Post Corporation	
	(S)	(L) Canada Post Corporation Act, Sections 28, 29 and 30. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net) PC 1988-596 terms and conditions provide: Section 1. The maximum principal amount outstanding of all loans with a maturity of less than one year made to the Canada Post Corporation ("the Corporation") out of the Consolidated Revenue Fund shall not exceed $100,000,000 at any time during the period from April 1, 1988 to March 30, 1989, and,	

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Section 5. The maximum principal amount of all loans with a maturity of more than five years and less than ten years made to the Corporation out of the Consolidated Revenue Fund shall not exceed $160,000,000 during the period from April 1, 1988 to March 31, 1989. Loans made under this Section shall be made in accordance with Subsection 6(1) or Subsection 6(2) and, Section 8. The aggregate principal amount of loans made under Sections 1 and 5 shall not exceed $255,000,000 outstanding at any time. (Net)	420,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**1,227,355,468**
18		National Defence	
		Department	
	L20b	Appropriation Act No. 1, 1976. To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $80,000,000. (Net)	45,218,411
	L15	Special Appropriation Act, 1963. Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	**58,304,628**
23		Public Works	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund—Revolving Funds Act, Section 5. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time.	373,668,819
		Canada Mortgage and Housing Corporation	
	(S)	(L) Canada Mortgage and Housing Corporation Act. Section 21 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act. Section 24 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	-
		National Housing Act. Section 19. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed $100,000,000 less the balance of the fund. (Net)	100,000,000
		Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000

		Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000
		Section 34(a). Advances for direct loans under Subsection 8.2(1), Parts II, IV.2, VI and VI.1 and Section 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,662,106,790
		Section 42(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage projects purposes to $1,674,600,000. (Gross)	354,200,000
		Section 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	174,600,000
		Section 77(2) limits the aggregate of advances for proposal development in housing research and community planning to $75,000,000. (Gross)	59,000,000
		Section 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to $3,000,000,000. (Gross)	839,900,000
		Section 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to $400,000,000. (Gross)	259,400,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to $60,000,000. (Gross)	60,000,000
		Total of Sections 26(3) to 92(8) gross authorities is $21,552,600,000.	
		Total Ministry—Budgetary	**373,668,819**
		Non-budgetary	**4,294,206,790**
24		Secretary of State	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—Revolving Funds Act, Section 7. To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000.	6,220,151
		Total Ministry—Budgetary	**6,220,151**
		Non-budgetary	...
25		Solicitor General	
		Correctional Service	
	L103b	Appropriation Act No. 1, 1969. To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1982-83. (Net)	34,854
		Total Ministry—Budgetary	...
		Non-budgetary	**34,854**
26		Supply and Services	
		Department	
	(S)	Supply Revolving Fund—Department of Supply and Services Act, Subsections 5(1) and (2) and Revolving Funds Act, Section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time.	128,859,480
	(S)	Defence Production Revolving Fund—Defence Production Act, Section 19. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the Defence Production Loan Account at any time.	73,675,993

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote number	Department or agency	Amount
			$
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Section 17. The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000 or such greater amount as may be specified in an Appropriation Act. (Net)	36,437,913
		Total Ministry—Budgetary	**202,535,473**
		Non-budgetary	**36,437,913**
27		Transport	
		Department	
	(S)	Airports Revolving Fund—Revolving Funds Act, Section 10. To deposit into the Consolidated Revenue Fund revenue received from the operation of certain airports and monies appropriated from time to time and to make payments out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing certain airports, the Fund will operate within limits of the statutory drawdown authority of $80,000,000 approved by Parliament.	322,456,852
	(S)	(L) Canada Ports Corporation Act, Section 52, Part I and Section 26, Part II, Schedule 1. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 52 and 26 shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	(L) St. Lawrence Seaway Authority Act, Section 28. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	10,000,000
		Total Ministry—Budgetary	**322,456,852**
		Non-budgetary	**20,000,000**
29		Veterans Affairs	
		Department	
		Veterans Affairs Program	
	(S)	(L) Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, Appropriation Act No. 3, 1970, shall not exceed $605,000,000. (Net)	530,332,605
		Total Ministry—Budgetary	**...**
		Non-budgetary	**530,332,605**
		Total Government—Budgetary	**1,354,856,142**
		Non-budgetary	**42,895,068,232**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) During the year, Petro-Canada Limited was transferred to the Department of Finance under Privatization and Regulatory Affairs.

APPENDIX 4

Non-Lapsing Authorities Granted in the Current Year

Appendix 4 provides the full wording of all non-lapsing authorities, budgetary and non-budgetary, granted in the current year, by ministry.

Section	Vote number	Department or agency	Amount
			$
4		**Communications**	
		National Museums of Canada	
	75	Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1990-91 and 1991-92 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates. (Appropriation Act No. 2, 1990-91.)	3,990,000
		Total Ministry—Budgetary	**3,990,000**
		Non-budgetary	...
6		**Employment and Immigration**	
		Department/Commission	
		Immigration Program	
	(S)	(L) Loans pursuant to the Immigration Act, Section 119 and its amendment per TB 814449, to increase the limit from $90,000,000 to $110,000,000. (Net)	20,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**20,000,000**
9		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	L13c	To guarantee loans made by Canadian Financial Institutions to Czechoslovakia and Hungary not to exceed $30,000,000 and $15,000,000 respectively. (Section 29 of the Financial Administration Act.)	45,000,000
		Canadian International Development Agency	
	(S)	(L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn.) (Gross)	1,331,725,963
	(S)	(L) Authorization to subscribe for 2,769 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn.) (Gross)	23,210,926
		Total Ministry—Budgetary	...
		Non-budgetary	**1,399,936,889**
11		Fisheries and Oceans	
		Freshwater Fish Marketing Corporation	
	L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $26,000,000. (Limit was decreased from $30,000,000 to $26,000,000 pursuant to PC 1991-76.) (Net)	(4,000,000)
		Total Ministry—Budgetary	...
		Non-budgetary	**(4,000,000)**

APPENDIX 4

Non-Lapsing Authorities Granted in the Current Year—*Concluded*

Section	Vote number	Department or agency	Amount
			$
18		National Defence	
		Department	
	L11c	Increase in authority limit from $80,000,000 to $100,000,000 for the National Defence Working Capital Advance Account, established by Vote L20b, Appropriation Act No. 1, 1976. (Net)	20,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**20,000,000**
26		Supply and Services	
		Department	
	L15b	Imprest funds, accountable advances and recoverable advances—To increase funds limit from $17,000,000 to $22,000,000 in accordance with Finance Vote L29g, Appropriation Act No. 2, 1967. (Net)	5,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**5,000,000**
		Total Government—Budgetary	**3,990,000**
		Non-budgetary	**1,440,936,889**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

SECTION 2

1990-91
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

	Page
Program objectives and activity descriptions	2.2
Ministry summary	2.5
Programs by activity	2.9
Transfer payments	2.13
Details of amounts credited to the vote	2.20
Revenue	2.20

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Management and Administration Program

Objective

To provide direction and support for the efficient and effective delivery of departmental policy, programs and services.

Activity Description

Executive

Office of the Minister, and Minister of State (Agriculture), Deputy Minister, the Associate Deputy Minister, the Departmental Secretariat, the Senior Assistant Deputy Minister, Audit and Evaluation and Emergency Planning; provides for the establishment of strategies, policies, programs, priorities and allocation of departmental resources; ensures the Department is prepared to respond to national emergencies in accordance with responsibilities assigned under the Emergency Planning Orders.

Management Services

Provides departmental personnel services such as staffing, classification, staff relations, training and development and official languages; supports the departmental management process through the provision of financial and operational planning and reporting, through improving productivity and extending the capabilities of departmental resources, and by ensuring the development and implementation of effective asset management strategies, maintenance of departmental facilities; provision of library services; and, provides information and public relations services to support departmental activities.

Agri-Food Program

Objective

To promote the growth, stability and competitiveness of the agri-food sector, by making available policies, programs and services that are most appropriately provided by a federal Government so that the sector makes its maximum real contribution to the national economy.

Activity Description

Scientific Research and Development

Research on new technology in the areas of soils, agricultural water resources, agriculture practices and climatic uncertainty, energy uses in all phases of the agri-food industry, agricultural environmental degradation, agriculture related biological resources; improving the long-term marketability of Canadian agricultural products; increasing animal and crop production efficiency and adaptability to Canadian climate and lowering production costs; understanding and controlling animal physiological mechanisms that influence the processes of digestion, reproduction, and growth; improving crop quality and pest resistance through increased focus on product definition at the biochemical, molecular, and cellular levels; developing pest management strategies, improving plant nutrition practices, evaluating constraints to crop production in new production areas and developing new varieties of presently marginal crops; improving agricultural production practices and harvesting and storage technology; developing and transferring new technology in the areas of extraction and use of cereal, oilseed and other crop components, fruit and vegetable processing and quality monitoring and production cost reduction, meat and meat product processing; identifying and eliminating toxic compounds in feed and food; determining and disseminating information on nutritive value of selected crops, nutrient content of food, food safety, metabolism of fats from plant and animal sources, methods and processes for new food ingredients and products with commercial potential, recycling and adding value to agri-food industry residues.

Inspection and Regulation

Regulation and inspection of imported animals and plants, animal products and biologics, farm inputs such as pesticides, feed, fertilizer and supplements; controlling/eradicating exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; preventing/removing human health and safety threats created through chemical or bacterial hazards associated with food and agricultural products; preventing, controlling and eradicating domestic animal or plant diseases of economic or human health significance; inspection and health certification of animals, plants and plant products for export; ante and post-mortem inspection of animals and birds slaughtered; the monitoring and registering of facilities involved in food production, storage or transportation; livestock carcass grading and the monitoring of grade standards for fruit and vegetables; the inspection, grading and/or classification of seed; animal disease research; making and enforcing regulations governing racetracks and parimutuel betting systems.

Farm Financial Programs

Providing loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act; providing for interest rate and loan adjustments under the Commodity Based Loan and Farm Debt Review Programs; providing federal support to provincially administered voluntary all risk crop insurance against natural hazards related to production and crop damage (migratory waterfowl); providing loan guarantees under the Advance Payment for Crops Act; guaranteeing the average wholesale price of products marketed under the Agricultural Products Co-operative Marketing Act; purchasing, selling, importing, storing, transporting and processing agricultural products under the Agricultural Products Board Act; administering National Producer tripartite stabilization programs and other deficiency payments to stabilize prices of farm products under the Agricultural Stabilization Act.

Agricultural Policy

Development of comprehensive, market oriented commodity-based development strategies; maintaining and distributing commodity market and economic analysis; analyzing the structure and performance of the agri-food sector; analyzing other policies and programs which impact on the agri-food sector with a view to mitigating identifiable negative impacts; coordination of Department policy development, strategies and programs; and provision of policy assistance and advice to the Grains and Oilseeds Program.

Agriculture Development

Developing, implementing, and delivering regional agri-food initiatives in cooperation with other government and private sector interests to improve the performance in the agricultural production and marketing sectors while sustaining the natural resource base; development of the livestock, crop and food sectors through programs aimed at increasing the profitability of these sectors; improving the productivity and competitiveness of the livestock and crop sectors, as well as improving the competitiveness of the Processing, Distribution and Retail Sector; adjustment assistance to farmers facing economic and production difficulties; the monitoring of soil conservation programs carried out across Canada and the provision of information and advice on climatic and environmental factors that have an impact on the productivity and competitiveness of the crop sector; administering the Prairie Farm Rehabilitation Act in Manitoba, Saskatchewan and Alberta and delivering programs to develop and promote systems of improved farm practices, in the areas of tree culture, water supply, soil and water conservation, land utilization and land settlement; monitoring federal marketing boards established under the Farm Products Marketing Agencies Act to ensure legislative compliance, promote new agency formation, and monitor production costs and selling prices for regulated commodities.

International Programs

Formulates, initiates and directs departmental trade policy positions, export programs and related activities in support of External Affairs; provides policy advice, coordination and support to the International Affairs group of the Grains and Oilseeds Program with respect to the plans and priorities of the Minister of State (Grains and Oilseeds); participates in bilateral and multilateral trade negotiations including Canada/USA and the GATT; assists in facilitating export market maintenance and expansion of Canadian agri-food products and technology by being the focal point for the provision of departmental technical, scientific and commodity expertise in support of External Affairs objectives; participates in establishing, defining, promoting and promulgating Canadian positions in both bilateral and multilateral fora, (e.g., MOU's, FAO, OECD, WFP); plans and implements agricultural technical development assistance packages in conjunction with CIDA.

Grains and Oilseeds Program

Objective

To promote the growth, stability and competitiveness of the grains and oilseeds component of the agri-food sector of the Canadian economy.

Activity Description

Canadian Grain Commission

The Commission, under the authority of the Canada Grain Act provides grain inspection services at licensed terminal and transfer elevators; prepares and distributes grain standard samples; advises on the control of insect pests in stored grain; monitors weighing at licensed terminal and transfer elevators; administers weigh-overs of grain at terminal and transfer elevators; inspects elevator facilities and scales; collects, compiles and publishes grain handling statistics; conducts economic analysis related to authorized regulatory functions; licenses elevator and grain dealers; provides computer services including documentation for grain handled through terminal

elevators; registers terminal and transfer of elevator receipts for grain; allocates producer railcars; conducts quality surveys, varietal studies and performs basic and applied research on new grain crops and on grains marketed; provides executives and division management; provides support staff in finance, planning and administrative services; and supervises futures trading under the authority of the Grain Futures Act.

Domestic Policy and Programs

Administers, develops and implements policies and programs for the stabilization and support of grains and oilseeds sector; makes contributions, collects levies and issues payments to grains and oilseeds producers under the Western Grain Stabilization Act; makes payments to the Canadian Wheat Board (CWB) of interest on cash advances on farm stored grain to producers in Western Canada; reimburses the CWB for defaults of payments on cash advances by grain producers and for deficits incurred on the Canadian Wheat Board pool account; provides a focus for the federal relationship to the co-operative sector; and provides industry support, grants and contributions, to promote improvement and competitiveness in grains and oilseeds products.

International Policy and Trade

Maintain and expand Canadian trade in grains, oilseeds, and products by analysing developments and preparing policy options on international trade and marketing issues. Participates in bilateral and multilateral trade negotiations including market access. Facilitates the marketing of grains and oilseeds by advising exporters on the use of various programs, including export credits, food aid and export market development. Represents Canada in relevant international fora. Maintaining a data base on the international trade in grains and oilseeds.

Management and Administration

Provides administrative support to the Office of the Minister of State (Grains and Oilseeds); directs the federal Government support activities for the development and efficient and effective delivery of grains and oilseeds policies, programs and services; analyses domestic and international policies and economic situations as they affect the grains and oilseeds industry, and provides financial and administrative services for the Grains and Oilseeds Branch.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada, British Colombia, the Yukon Territory and the Northwest Territories, and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in the same areas.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Management and Administration Program				
	57,616,000	...	...	57,616,000	1	**Program expenditures**				
	...	1	...	1	1c	Transfer of $1,005,999 from Agriculture Vote 15				
	...	...	1,005,999	1,005,999		Transfer from: Vote 15				
	...	...	3,353,113	3,353,113		TB Vote 5[1]				
	57,616,000	1	4,359,112	61,975,113		Total—Vote 1	61,621,586	353,527	...	58,594,246
	49,400	...	(49,400)	...	(S)	Minister of Agriculture—Salary and motor car allowance	...	...	...	...
	5,961,000	...	434,000	6,395,000	(S)	Contributions to employee benefit plans	6,395,000	...	...	5,752,000
	63,626,400	**1**	**4,743,712**	**68,370,113**		**Total Program—Budgetary**	**68,016,586**	**353,527**	**...**	**64,346,246**
						Agri-Food Program				
	536,008,000	...	...	536,008,000	5	**Operating expenditures**				
	...	1,290,000	...	1,290,000	5a	Operating expenditures				
	...	23,787,000	...	23,787,000	5b	Operating expenditures				
	...	1	...	1	5c	Transfer of $13,028,535 from Agriculture Vote 15				
	...	...	13,028,535	13,028,535		Transfer from: Vote 15				
	...	...	16,536,597	16,536,597		TB Vote 5[1]				
	536,008,000	25,077,001	29,565,132	590,650,133		Total—Vote 5	589,185,042	1,465,091	...	526,665,122
	90,028,000	...	...	90,028,000	10	**Capital expenditures**				
	...	355,500	...	355,500	10b	Capital expenditures				
	90,028,000	355,500	...	90,383,500		Total—Vote 10	79,239,796	11,143,704	...	77,625,635
20,893,095	517,347,000	...	...	538,240,095	15	**Grants and contributions**				
...	...	498,710,000	...	498,710,000	15a	Contributions				
...	...	5,000,000	...	5,000,000	15b	Grants listed in the Estimates and contributions				
...	...	1	...	1	15c	Grants listed in the Estimates and contributions				
...	...	...	(1,005,999)	(1,005,999)		Transfer to: Vote 1				
...	...	...	(13,028,535)	(13,028,535)		Vote 5				
...	...	...	(3,956,999)	(3,956,999)		Vote 20				
20,893,095	517,347,000	503,710,001	(17,991,533)	1,023,958,563		Total—Vote 15	951,777,555	51,287,913	20,893,095	482,940,033
...	99,000,000	...	(19,664,853)	79,335,147	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	79,335,147	...	...	130,247,610
...	233,000,000	212,400,000	(225,577,419)	219,822,581	(S)	Contributions to the provinces under the Crop Insurance Act	219,822,581	...	...	51,220,120

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	5,963,308	...	...	6,015,923
...	4,000,000	2,000,000	(36,692)	5,963,308	(S)	Interest payments and guarantees under the Advance Payments for Crops Act	589,372	...	...	4,509,731
...	1,500,000	...	(910,628)	589,372	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
600,000	200,000	...	(200,000)	600,000	(S)	Contributions to employee benefit plans	66,109,000	...	...	56,667,000
...	61,622,000	...	4,487,000	66,109,000	(S)	Payments pursuant to the Agricultural Products Cooperative Marketing Act	28,647,850	...	...	4,752,161
...	...	...	28,647,850	28,647,850	(S)	Race Track Supervision Revolving Fund	628,354	...	3,521,258	(616,301)
4,149,612	...	...	...	4,149,612	(S)	Refunds of amounts credited to revenue in previous years	5,149	...	...	96,564
...	...	...	5,149	5,149						
25,642,707	**1,542,705,000**	**743,542,502**	**(201,675,994)**	**2,110,214,215**		**Total Program—Budgetary**	**2,021,303,154**	**63,896,708**	**25,014,353**	**1,340,123,598**
						Grains and Oilseeds Program				
...	12,545,000	...	...	12,545,000	20	Operating expenditures				
...	...	25,000	...	25,000	20b	Operating expenditures				
...	...	1	...	1	20c	Transfer of $3,956,999 from Agriculture Vote 15				
...	...	...	3,956,999	3,956,999		Transfer from: Vote 15				
...	...	...	299,487	299,487		TB Vote 5[1]				
...	12,545,000	25,001	4,256,486	16,826,487		Total—Vote 20	15,876,406	950,081	...	19,764,446
...	46,695,000	...	...	46,695,000	25	Operating expenditures				
...	...	...	1,086,357	1,086,357		Transfer from TB Vote 5[1]				
...	46,695,000	...	1,086,357	47,781,357		Total—Vote 25	43,995,370	3,785,987	...	41,688,826
...	26,065,000	...	...	26,065,000	30	Grants and contributions				
...	...	85,000,000	...	85,000,000	30b	Contributions				
...	26,065,000	85,000,000	...	111,065,000		Total—Vote 30	105,122,316	5,942,684	...	772,794,925
...	1,000,000	...	(1,000,000)	...	(S)	Payments in connection with the Prairie Grain Advance Payments Act	...	...	...	22,171,709
...	235,000,000	(10,000,000)	(33,641,966)	191,358,034	(S)	Payments in connection with the Western Grain Stabilization Act	191,358,034	...	...	233,951,087
...	6,717,000	...	489,000	7,206,000	(S)	Contributions to employee benefit plans	7,206,000	...	...	6,278,000

...	...	...	200	200	(S)	Refunds of amounts credited to revenue in previous years	200	...	...	...
...	**328,022,000**	**75,025,001**	**(28,809,923)**	**374,237,078**		**Total Program—Budgetary**	**363,558,326**	**10,678,752**	**...**	**1,096,648,993**
25,642,707	**1,934,353,400**	**818,567,504**	**(225,742,205)**	**2,552,821,406**		**Total Department—Budgetary**	**2,452,878,066**	**74,928,987**	**25,014,353**	**2,501,118,837**
						Canadian Dairy Commission				
...	3,711,000	...	...	3,711,000	35	Program expenditures	3,641,990	69,010	...	3,874,289
252,236,500	...	...	...	252,236,500	(S)	(L) Loans pursuant to the Canadian Dairy Commission Act, Section 16, as last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)	26,239,500	...	225,997,000	(25,484,500)
...	**3,711,000**	**...**	**...**	**3,711,000**		**Total Program—Budgetary**	**3,641,990**	**69,010**	**...**	**3,874,289**
252,236,500	**...**	**...**	**...**	**252,236,500**		**Non-budgetary**	**26,239,500**	**...**	**225,997,000**	**(25,484,500)**
						Canadian Livestock Feed Board				
...	1,804,000	...	...	1,804,000	40	Operating expenditures				
...	...	1	...	1	40c	Transfer of $214,999 from Agriculture Vote 45				
...	...	...	214,999	214,999		Transfer from Vote 45				
...	1,804,000	1	214,999	2,019,000		Total—Vote 40	1,982,310	36,690	...	1,555,381
...	18,100,000	...	...	18,100,000	45	Contributions				
...	...	...	(214,999)	(214,999)		Transfer to Vote 40				
...	18,100,000	...	(214,999)	17,885,001		Total—Vote 45	16,794,901	1,090,100	...	16,729,999
...	19,904,000	1	...	19,904,001		Total budgetary	18,777,211	1,126,790	...	18,285,380
60,000,000	...	...	...	60,000,000	(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)	...	...	60,000,000	...
...	**19,904,000**	**1**	**...**	**19,904,001**		**Total Program—Budgetary**	**18,777,211**	**1,126,790**	**...**	**18,285,380**
60,000,000	**...**	**...**	**...**	**60,000,000**		**Non-budgetary**	**...**	**...**	**60,000,000**	**...**
						Farm Credit Corporation				
...	...	1	...	1	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $825,000,000 to $1,025,000,000 the aggregate amount that may be paid to the Corporation under this section	...	1	...	...
...	...	200,000,000	(200,000,000)	...	(S)	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act	...	...	...	...
...	...	200,000,001	(200,000,000)	1		Total budgetary	...	1	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	The Farm Credit Act				
						(L) Section 12, payments for capital pursuant to the Farm Credit Act. Limit $1,025,000,000. (Net)				
6,667,000		...	...	200,000,000			200,000,000	...	6,667,000	600,000,000
						(L) Section 13, loans to the Corporation pursuant to the Farm Credit Act. The aggregate not to exceed 25 times the capital of the Corporation. (Net)				
16,704,632,457		...	...	5,271,599,999[2]	21,976,232,456		(118,520,645)	...	22,094,753,101	(703,244,217)
					(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8.				
21,263,590		...	...	...	21,263,590	Limit $25,000,000. (Net)	799,872	...	20,463,718	(1,225,128)
16,732,563,047		...	...	5,471,599,999	22,204,163,046	Total non-budgetary	82,279,227	...	22,121,883,819	(104,469,345)
						Total Program—				
...		...	200,000,001	(200,000,000)	1	**Budgetary**	...	1	...	...
16,732,563,047		**...**	**...**	**5,471,599,999**	**22,204,163,046**	**Non-budgetary**	**82,279,227**	**...**	**22,121,883,819**	**(104,469,345)**
						Total Ministry—				
25,642,787	**1,957,968,400**	**1,018,567,506**	**(425,742,205)**	**2,576,436,408**		**Budgetary**	**2,475,297,267**	**76,124,788**	**25,014,353**	**2,523,278,506**
17,044,799,547		**...**	**...**	**5,471,599,999**	**22,516,399,546**	**Non-budgetary**	**108,518,727**	**...**	**22,407,880,819**	**(129,953,845)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $825,000,000 to $1,025,000,000. Statutory adjustment of $5,271,599,999 is to reflect total available for use by the Corporation which is subject to terms and conditions as approved by the Governor in Council.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Management and Administration Program				
								Operating				
...	8,543,400		... 1,173,113	(265,000)	2,060	...	9,453,573	Executive	9,416,908	36,665	...	8,358,477
...	53,790,000		1 2,180,000	445,999	382,540	...	56,798,540	Management services	56,495,172	303,368	...	53,431,731
...	62,333,400		1 3,353,113	180,999	384,600	...	66,252,113	Total—Operating	65,912,080	340,033	...	61,790,208
								Capital				
...	25,000		... ...	265,000	...	...	290,000	Executive	286,465	3,535	...	292,969
...	1,258,000		... ...	560,000	...	...	1,818,000	Management services	1,811,041	6,959	...	2,256,069
...	1,283,000		... ...	825,000	...	...	2,108,000	Total—Capital	2,097,506	10,494	...	2,549,038
								Transfer payments				
...	10,000		... ...	...	...	...	10,000	Management services	7,000	3,000	...	7,000
								Program Summary				
...	8,568,400		... 1,173,113	...	2,060	...	9,743,573	Executive	9,703,373	40,200	...	8,651,446
...	55,058,000		1 2,180,000	1,005,999	382,540	...	58,626,540	Management services	58,313,213	313,327	...	55,694,800
...	**63,626,400**		**1 3,353,113**	**1,005,999**	**384,600**	**...**	**68,370,113**	**Total Program—Budgetary**	**68,016,586**	**353,527**	**...**	**64,346,246**
								Agri-Food Program				
								Operating				
...	213,878,000	1,764,000	9,500,000	5,821,812	1,670,000	...	232,633,812	Scientific research and development	232,566,808	67,004	...	218,078,091
4,149,612	264,383,000	6,623,000	3,068,759	(1,613,075)	2,104,229	(15,830,000)	262,885,525	Inspection and regulation	258,850,074	514,193	3,521,258	240,019,326
...	14,059,000	1,290,001	2,869,651	26,807,511	...	...	45,026,163	Farm financial programs	44,931,745	94,418	...	16,823,585
...	11,619,000	15,400,000	900,888	(9,300,000)	134,610		18,754,498	Agricultural policy	17,965,406	789,092	...	13,932,581
...	103,479,000	...	208,388	(9,665,190)	583,310	...	94,605,508	Agriculture development	94,573,556	31,952	...	87,826,245
...	5,902,000	...	(11,089)	977,477	...	...	6,868,388	International programs	6,862,271	6,117	...	6,132,559
...	(15,830,000)	...	...	...	...	15,830,000	...	Revenue credited to the vote	...	...	...	...
4,149,612	597,490,000	25,077,001	16,536,597	13,028,535	4,492,149	...	660,773,894	Total—Operating	655,749,860	1,502,776	3,521,258	582,812,387

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	40,550,000	...	...	1,769,671	...	...	42,319,671	Scientific research and development	38,999,184	3,320,487	...	34,043,391
...	28,693,000	355,500	...	(2,493,000)	...	...	26,555,500	Inspection and regulation	25,745,603	809,897	...	26,254,106
...	329,000	...	...	(145,000)	...	...	184,000	Farm financial programs	177,694	6,306	...	122,147
...	84,000	...	...	545,000	...	...	629,000	Agricultural policy	624,623	4,377	...	521,552
...	20,468,000	...	...	299,329	...	...	20,767,329	Agriculture development	13,805,043	6,962,286	...	16,551,240
...	44,000	...	...	24,000	...	...	68,000	International programs	65,334	2,666	...	133,198
...	90,168,000	355,500	...	...	...	...	90,523,500	Total—Capital	79,417,481	11,106,019	...	77,625,634
								Transfer payments				
...	1,881,000	...	...	1,500,000	...	...	3,381,000	Scientific research and development	3,360,479	20,421	...	1,846,551
...	801,000	...	...	5,380,000	...	...	6,181,000	Inspection and regulation	5,728,887	452,113	...	2,072,694
...	723,654,000	717,482,501	...	(23,202,536)	(217,541,742)	...	1,200,392,223	Farm financial programs	1,150,931,972	49,460,251	...	532,400,879
...	150,000	...	...	...	...	...	150,000	Agricultural policy	150,000	...	...	147,075
21,493,095	128,501,000	627,500	...	(1,668,997)	(200,000)	...	148,752,598	Agriculture development	125,904,375	1,355,128	21,493,095	143,158,378
...	60,000	...	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	855,047,000	718,110,001	...	(17,991,533)	(217,741,742)	...	1,358,916,821	Total—Transfer payments	1,286,135,813	51,287,913	21,493,095	679,685,577
								Program Summary				
...	256,309,000	1,764,000	9,500,000	9,091,483	1,670,000	...	278,334,483	Scientific research and development	274,926,571	3,407,912	...	253,968,033
4,149,612	278,047,000	6,978,500	3,068,759	1,273,925	2,104,229	...	295,622,025	Inspection and regulation	290,324,564	1,776,203	3,521,258	268,346,126
...	738,042,000	718,772,502	2,869,651	3,459,975	(217,541,742)	...	1,245,602,386	Farm financial programs	1,196,041,411	49,560,975	...	549,346,611
...	11,853,000	15,400,000	900,888	(8,755,000)	134,610	...	19,533,498	Agricultural policy	18,740,029	793,469	...	14,601,208
21,493,095	252,448,000	627,500	208,388	(11,034,858)	383,310	...	264,125,435	Agriculture development	234,282,974	8,349,366	21,493,095	247,535,863
...	6,006,000	...	(11,089)	1,001,477	...	...	6,996,388	International programs	6,987,605	8,783	...	6,325,757
25,642,707	**1,542,705,000**	**743,542,502**	**16,536,597**	**(4,962,998)**	**(213,249,593)**	**...**	**2,110,214,215**	**Total Program—Budgetary**	**2,021,303,154**	**63,896,708**	**25,014,353**	**1,340,123,598**
								Grains and Oilseeds Program				
								Operating				
...	49,773,000	...	1,086,357	...	103,200	...	50,962,557	Canadian Grain Commission	47,372,882	3,589,675	...	43,321,253
...	243,098,000	(9,975,000)	...	2,530,000	(33,395,366)	...	202,257,634	Domestic policy and programs	202,205,968	51,666	...	248,794,863
...	2,012,000	...	...	(36,000)	58,250	...	2,034,250	International policy and trade	1,963,207	71,043	...	1,801,215
...	3,435,000	1	299,487	1,213,999	81,150	...	5,029,637	Management and administration	4,207,787	821,850	...	3,848,543
...	298,318,000	(9,974,999)	1,385,844	3,707,999	(33,152,766)	...	260,284,078	Total—Operating	255,749,844	4,534,234	...	297,765,874

								Capital				
...	2,443,000	...	...	...	...	...	2,443,000	Canadian Grain Commission	2,248,450	194,550	...	3,156,011
...	122,000	...	...	170,000	...	...	292,000	Domestic policy and programs	287,025	4,975	...	272,044
...	...	...	...	36,000	...	...	36,000	International policy and trade	35,803	197	...	5,079
...	63,000	...	...	43,000	...	...	106,000	Management and administration	105,650	350	...	477,789
...	2,628,000	...	...	249,000	...	...	2,877,000	Total—Capital	2,676,928	200,072	...	3,910,923
								Transfer payments				
...	11,000	...	...	...	...	...	11,000	Canadian Grain Commission	9,238	1,762	...	5,562
...	24,510,000	85,000,000	...	(4,398)	(1,000,000)	...	108,505,602	Domestic policy and programs	102,562,919	5,942,683	...	770,838,398
...	2,555,000	...	...	4,398	...	...	2,559,398	International policy and trade	2,559,397	1	...	24,128,236
...	27,076,000	85,000,000	...	...	(1,000,000)	...	111,076,000	Total—Transfer payments	105,131,554	5,944,446	...	794,972,196
								Program Summary				
...	52,227,000	...	1,086,357	...	103,200	...	53,416,557	Canadian Grain Commission	49,630,570	3,785,987	...	46,482,826
...	267,730,000	75,025,000	...	2,695,602	(34,395,366)	...	311,055,236	Domestic policy and programs	305,055,912	5,999,324	...	1,019,905,305
...	4,567,000	...	...	4,398	58,250	...	4,629,648	International policy and trade	4,558,407	71,241	...	25,934,530
...	3,498,000	1	299,487	1,256,999	81,150	...	5,135,637	Management and administration	4,313,437	822,200	...	4,326,332
...	**328,022,000**	**75,025,001**	**1,385,844**	**3,956,999**	**(34,152,766)**	**...**	**374,237,078**	**Total Program—Budgetary**	363,558,326	**10,678,752**	**...**	**1,096,648,993**
25,642,787	**1,934,353,400**	**818,567,504**	**21,275,554**	**...**	**(247,017,759)**	**...**	**2,552,821,406**	**Total Department—Budgetary**	2,452,878,066	**74,928,987**	**25,014,353**	**2,501,118,837**
								Canadian Dairy Commission				
...	3,711,000	...	...	...	...	...	3,711,000	Operating	3,641,990	69,010	...	3,874,289
252,236,500	...	...	...	...	...	...	252,236,500	Non-budgetary	26,239,500	...	225,997,000	(25,484,500)
								Total Program—				
...	**3,711,000**	**...**	**...**	**...**	**...**	**...**	**3,711,000**	**Budgetary**	3,641,990	**69,010**	**...**	**3,874,289**
252,236,500	**...**	**...**	**...**	**...**	**...**	**...**	**252,236,500**	**Non-budgetary**	26,239,500	**...**	**225,997,000**	**(25,484,500)**
								Canadian Livestock Feed Board				
								Operating				
...	591,000	...	...	...	...	...	591,000	Feed freight equalization	666,081	(75,081)	...	599,180
...	1,204,000	1	...	214,999	...	...	1,419,000	Supply and price stability	1,258,466	160,534	...	950,078
...	1,795,000	1	...	214,999	...	...	2,010,000	Total—Operating	1,924,547	85,453	...	1,549,258
								Capital				
...	8,000	...	...	...	...	...	8,000	Feed freight equalization	54,656	(46,656)	...	2,092
...	1,000	...	...	...	...	...	1,000	Supply and price stability	3,107	(2,107)	...	4,031
...	9,000	...	...	...	...	...	9,000	Total—Capital	57,763	(48,763)	...	6,123

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	18,100,000	...	...	(214,999)	...	...	17,885,001	Feed freight equalization	16,794,901	1,090,100	...	16,729,999
								Non-budgetary				
60,000,000	...	...	...	...	...	...	60,000,000	Feed freight equalization	...	...	60,000,000	...
								Program Summary				
								Feed freight equalization—				
...	18,699,000	...	...	(214,999)	...	...	18,484,001	Budgetary	17,515,638	968,363	...	17,331,271
60,000,000	...	...	...	...	...	...	60,000,000	Non-budgetary	...	...	60,000,000	...
...	1,205,000	1	...	214,999	...	...	1,420,000	Supply and price stability	1,261,573	158,427	...	954,109
								Total Program—				
...	**19,904,000**	**1**	**...**	**...**	**...**	**...**	**19,904,001**	**Budgetary**	**18,777,211**	**1,126,790**	**...**	**18,285,380**
60,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**60,000,000**	**Non-budgetary**	**...**	**...**	**60,000,000**	**...**
								Farm Credit Corporation				
...	...	200,000,001	...	...	(200,000,000)	...	1	Budgetary	...	1	...	...
16,732,563,047	...	...	...	...	5,471,599,999 [1]	...	22,204,163,046	Non-budgetary	82,279,227	...	22,121,883,819	(104,469,345)
								Total Program—				
...	**...**	**200,000,001**	**...**	**...**	**(200,000,000)**	**...**	**1**	**Budgetary**	**...**	**1**	**...**	**...**
16,732,563,047	**...**	**...**	**...**	**...**	**5,471,599,999**	**...**	**22,204,163,046**	**Non-budgetary**	**82,279,227**	**...**	**22,121,883,819**	**(104,469,345)**
								Total Ministry—				
25,642,787	**1,957,968,400**	**1,018,567,506**	**21,275,554**	**...**	**(447,817,759)**	**...**	**2,576,436,488**	**Budgetary**	**2,475,297,267**	**76,124,788**	**25,814,353**	**2,523,278,906**
17,044,799,547	**...**	**...**	**...**	**...**	**5,471,599,999**	**...**	**22,516,399,546**	**Non-budgetary**	**108,518,727**	**...**	**22,407,880,819**	**(129,983,845)**

[1] During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $825,000,000 to $1,025,000,000. Statutory adjustment of $5,271,599,999 is to reflect total available for use by the Corporation which is subject to terms and conditions as approved by the Governor in Council.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Management and Administration Program				
							Grants				
							Management services				
							Grants to recipients of awards to promote the dissemination of information, viability, awareness and challenges of Canadian agriculture	2,000	3,000	...	...
...	5,000	...	...	...	...	5,000	Items not required for the current year	...	...	...	2,000
...	...	...	...	...	...	...					
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	**Total—Grants**	**2,000**	**3,000**	**...**	**2,000**
							Contributions				
							Management services				
							Contribution to Canada Safety Council in support of National Farm Safety Week	5,000	...	...	5,000
...	5,000	...	...	...	...	5,000					
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	**Total—Contributions**	**5,000**	**...**	**...**	**5,000**
...	**10,000**	**...**	**...**	**...**	**...**	**10,000**	**Total Program—Budgetary**	**7,000**	**3,000**	**...**	**7,000**
							Agri-Food Program				
							Grants				
							Scientific research and development				
							Agricultural research in universities and other scientific organizations in Canada	950,174	8,826	...	977,740
...	999,000	...	...	(40,000)	...	959,000	Items not required for the current year	...	...	...	25,000
...	...	...	...	...	...	...					
...	999,000	...	...	(40,000)	...	959,000		950,174	8,826	...	1,002,740
							Agricultural policy				
							Grants to Canadian Farm Women's Organizations	150,000	...	...	147,075
...	150,000	...	...	...	...	150,000					
							Agriculture development				
							Grants under the Canadian Rural Transition Plan	3,757,548	147,452	...	3,561,368
...	5,100,000	...	...	(1,195,000)	...	3,905,000	Grants to the red meat sector in the Atlantic region	1,998,364	2,136	...	2,309,813
...	1,391,000	627,500	...	(18,000)	...	2,000,500	Grants under the Farm Debt Review Boards	103,737	39,763	...	85,993
...	1,250,000	...	...	(1,106,500)	...	143,500					

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	50,000	...	...	(20,000)	...	30,000	Grants to organizations whose activities support soil and water conservation and development	30,000	...	...	36,500
600,000	200,000	...	...	...	(200,000)	600,000	(S) Agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
...	...	...	...	4,000,000	...	4,000,000	Grant to the University of Moncton	4,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	440,000
600,000	7,991,000	627,500	...	1,660,500	(200,000)	10,679,000		9,889,649	189,351	600,000	6,433,674
600,000	**9,140,000**	**627,500**	**...**	**1,620,500**	**(200,000)**	11,788,000	**Total—Grants**	10,989,823	**198,177**	**600,000**	**7,583,489**
							Contributions				
...	882,000	...	...	1,540,000	...	2,422,000	Scientific research and development Contributions in support of organizations associated with agricultural research and development	2,410,405	11,595	...	843,811
							Inspection and regulation				
...	525,000	...	...	5,035,000	...	5,560,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act and Regulations	5,158,025	401,975	...	1,497,048
...	140,000	...	...	...	...	140,000	Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	132,854	7,146	...	122,309
...	...	...	...	280,000	...	280,000	Participatory funding to caucuses of the Pesticides Registration Review	262,664	17,336	...	215,597
...	10,000	...	...	...	...	10,000	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	...	10,000	...	...
...	10,000	...	...	...	...	10,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	...	10,000	...	...
...	116,000	...	...	65,000	...	181,000	Contributions in support of organizations promoting the objectives associated with plant and animal health	175,344	5,656	...	219,890

...	...	...	...	...	...	...	Items not required for the current year	...	...	...	17,850
...	801,000	...	...	5,380,000	...	6,181,000		5,728,887	452,113	...	2,072,694
							Farm financial programs				
...	279,733,[illegible]	1	...	(10,124,535)	...	269,608,466	Payments for the benefit of producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	265,684,583	3,923,883	...	280,119,224
...	3,321,000	...	...	(3,321,000)	...	...	Contributions to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage by migratory waterfowl	...	...	...	3,796,596
...	17,800,000	...	...	(5,055,003)	...	12,744,997	Contribution in respect of the commodity-based loans program	12,742,881	2,116	...	12,912,510
...	85,300,000	...	...	5,000,000	...	90,300,000	Contribution in respect of the farm debt review process	45,242,023	45,057,977	...	38,827,004
...	99,000,000	...	...	...	(19,664,853)	79,335,147	(S) Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	79,335,147	...	...	130,247,610
...	233,000,000	212,400,000	...	...	(225,577,419)	219,822,581	(S) Contributions to the provinces under the Crop Insurance Act	219,822,581	...	...	51,220,120
...	1,500,000	...	...	...	(910,628)	589,372	(S) Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	589,372	...	...	4,509,731
...	...	...	...	...	28,647,850	28,647,850	(S) Payments to cooperative associations, processors or selling agencies under the Agricultural Products Cooperative Marketing Act	28,647,850	...	...	4,752,161
...	4,000,000	2,000,000	...	...	(36,692)	5,963,308	(S) Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	5,963,308	...	...	6,015,923
...	...	...	...	1,600,000	...	1,600,000	Contributions to provinces under the Gross Revenue Insurance Plan	1,561,696	38,304	...	...
...	...	498,710,000	...	(11,929,500)	...	486,780,500	Special income assistance program	486,402,604	377,896	...	...
...	...	4,372,500	...	627,502	...	5,000,002	Cash flow enhancement program	4,939,927	60,075	...	...
...	723,654,000	717,482,501	...	(23,202,536)	(217,541,742)	1,200,392,223		1,150,931,972	49,460,251	...	532,400,879

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Agriculture development				
							Contributions under the southwestern Ontario soil and water quality enhancement program				
...	250,000		...	...	...	...	250,000	250,000	...	...	150,000
							Contributions under the Canadian Agri-Food Development Initiatives				
...	10,766,000		...	...	(80,000)	...	10,686,000	10,516,500	169,500	...	98,391
							Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec				
...	44,529,000		...	...	10,268,200	...	54,797,200	54,769,081	28,119	...	24,661,866
							Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies				
...	7,412,000		...	...	(120,000)	...	7,292,000	7,143,529	148,471	...	16,003,293
							Contributions under the Canadian Rural Transition Plan				
...	2,300,000		...	...	298,003	...	2,598,003	2,050,500	547,503	...	2,848,600
							Contributions under the Atlantic Livestock Feed Development Initiative				
...	7,469,000		...	...	1,426,900	...	8,895,900	8,886,900	9,000	...	7,385,375
							Contributions under the Tobacco Transition Adjustment Initiatives to assist in the orderly rationalization and diversification of the tobacco producing industry				
...	1,060,000		...	...	6,007,400	...	7,067,400	7,056,900	10,500	...	12,722,775
							Contributions under the Alternate Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions				
...	2,258,000		...	...	(1,993,200)	...	264,800	254,400	10,400	...	577,455
							Contributions under the national soil conservation program				
...	30,471,000		...	...	(15,681,000)	...	14,790,000	14,720,954	69,046	...	3,608,257
							Contributions to provide for the orderly reduction and maintenance of a rationalized grape and wine industry through a federal provincial adjustment program				
...	11,590,000		...	...	(3,963,000)	...	7,627,000	7,461,800	165,200	...	26,759,733
							Contributions to livestock producers in the drought affected areas of Quebec				
...	2,405,000		...	...	(685,000)	...	1,720,000	1,718,862	1,138	...	29,218,300

...	...	...	...	350,000	...	350,000	Contributions under the Temiskaming Grain Marketing Cooperative	350,000	...	...	...
...	...	...	...	842,200	...	842,200	Contributions under the Special Atlantic Livestock Initiative	835,300	6,900	...	19,470
20,893,095	...	...	...	...	...	20,893,095	Small Farm Development Program	...	...	20,893,095	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	12,671,189
20,893,095	120,510,000	...	...	(3,329,497)	...	138,073,598		116,014,726	1,165,777	20,893,095	136,724,704
							International programs				
...	60,000	...	...	...	...	60,000	Contribution to the World Food Day Association of Canada	60,000	...	...	60,000
20,893,095	**845,907,000**	**717,482,501**	**...**	**(19,612,033)**	**(217,541,742)**	**1,347,128,821**	**Total—Contributions**	**1,275,145,990**	**51,089,736**	**20,893,095**	**672,102,088**
							Program Summary by Activity				
...	1,881,000	...	...	1,500,000	...	3,381,000	Scientific research and development	3,360,579	20,421	...	1,846,551
...	801,000	...	...	5,380,000	...	6,181,000	Inspection and regulation	5,728,887	452,113	...	2,072,694
...	723,654,000	717,482,501	...	(23,202,536)	(217,541,742)	1,200,392,223	Farm financial programs	1,150,931,972	49,460,251	...	532,400,879
...	150,000	...	...	...	...	150,000	Agricultural policy	150,000	...	...	147,075
21,493,095	128,501,000	627,500	...	(1,668,997)	(200,000)	148,752,598	Agriculture development	125,904,375	1,355,128	21,493,095	143,158,378
...	60,000	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	**855,047,000**	**718,110,001**	**...**	**(17,991,533)**	**(217,741,742)**	**1,358,916,821**	**Total Program**	**1,286,135,813**	**51,287,913**	**21,493,095**	**679,685,577**
							Grains and Oilseeds Program				
							Grants				
							Canadian Grain Commission				
...	3,000	...	...	...	...	3,000	Grant to the sponsorship of the IV International Workshop on Gluten Proteins	2,993	7	...	...
							Domestic policy and programs				
...	2,000,000	...	...	(208,494)	...	1,791,506	Assistance to producers with respect to crop losses due to drought conditions in 1988	1,664,385	127,121	...	737,765,128
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	164,189
...	2,000,000	...	...	(208,494)	...	1,791,506		1,664,385	127,121	...	737,929,317
							International policy and trade				
...	400,000	...	...	...	...	400,000	Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	400,000	...	...	400,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	21,145,893
...	400,000	...	...	...	...	400,000		400,000	...	...	21,545,893
...	**2,403,000**	**...**	**...**	**(208,494)**	**...**	**2,194,506**	**Total—Grants**	**2,067,378**	**127,128**	**...**	**759,475,210**
							Contributions				
							Canadian Grain Commission				
...	8,000	...	...	...	...	8,000	Membership fee in the International Association for Cereal Chemistry	6,245	1,755	...	5,562

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Domestic policy and programs				
...	19,330,000	...	...	(707,024)	...	18,622,976	Assistance to producers in Quebec with respect to crop losses due to drought conditions in 1988	14,122,728	4,500,248	...	8,135,310
...	2,000,000	...	...	...	...	2,000,000	Contribution to the POS pilot plant Corporation	2,000,000	...	...	2,000,000
...	180,000	...	...	...	...	180,000	Contribution to the Canada Grains Council	180,000	...	...	180,000
...	1,000,000	...	...	...	(1,000,000)	...	(S) Payments in connection with the Prairie Grain Advance Payments Act	...	...	...	22,171,709
...	...	33,000,000	...	(382,018)	...	32,617,982	Reimbursement to the Canadian Wheat Board for the 1988-89 Oat Pool Accounts deficits	32,617,982[1]	...	...	...
...	...	52,000,000	...	1,293,138	...	53,293,138	Cash flow enhancement program	51,977,824	1,315,314	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	422,062
...	22,510,000	85,000,000	...	204,096	(1,000,000)	106,714,096		100,898,534	5,815,562	...	32,909,081
							International policy and trade				
...	1,808,000	...	...	(33,483)	...	1,774,517	Canadian International Grains Institute	1,774,517	...	...	1,972,612
...	347,000	...	...	37,634	...	384,634	Fees for membership in the International Wheat Council	384,634	...	...	303,496
...	...	...	...	247	...	247	Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export	246	1	...	306,225
...	2,155,000	...	...	4,398	...	2,159,398		2,159,397	1	...	2,582,343
...	**24,673,000**	**85,000,000**	**...**	**208,494**	**(1,000,000)**	**108,881,494**	**Total—Contributions**	**103,064,176**	**5,817,318**	**...**	**35,496,986**
							Program Summary by Activity				
...	11,000	...	...	...	...	11,000	Canadian Grain Commission	9,238	1,762	...	5,562
...	24,510,000	85,000,000	...	(4,398)	(1,000,000)	108,505,602	Domestic policy and programs	102,562,919	5,942,683	...	770,838,398
...	2,555,000	...	...	4,398	...	2,559,398	International policy and trade	2,559,397	1	...	24,128,236
...	**27,076,000**	**85,000,000**	**...**	**...**	**(1,000,000)**	**111,076,000**	**Total Program**	**105,131,554**	**5,944,446**	**...**	**794,972,196**
21,493,095	**882,133,000**	**803,110,001**	**...**	**(17,991,533)**	**(218,741,742)**	**1,470,002,821**	**Total Department**	**1,391,274,367**[1]	**57,235,359**	**21,493,095**	**1,474,664,773**

							Canadian Livestock Feed Board					
							Contributions					
							Feed freight equalization					
...	18,100,000	...	...	(356,092)	...	17,743,908	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,653,808	1,090,100	...	16,729,999
...	...	...	...	139,501	...	139,501	Contributions, on a special one time short term basis, to feed freight assistance claimants for losses incurred due to a decrease in freight assistance rates	139,501	...	...	...
...	...	...	...	1,592	...	1,592	Contributions, on a special one time basis to a feed freight assistance claimant in the Yukon in anticipation of reindeer being added to the eligible list of livestock	1,592	...	...	...
...	**18,100,000**	...	...	**(214,999)**	...	17,885,001	**Total Program**	16,794,901	**1,090,100**	...	**16,729,999**
21,493,095	**900,233,000**	**803,110,001**	...	**(18,206,532)**	**(218,741,742)**	1,487,887,822	Total Ministry	1,408,069,268 [1]	**58,325,459**	**21,493,095**	**1,491,396,772**

(S) Statutory transfer payment.
[1] An amount of $32,617,982 was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Program			
Budgetary (respendable revenues)			
Inspection and regulation			
Race track supervision			
Pari-mutuel supervision	15,830,000	15,809,842	15,651,503
Total Program—Budgetary	**15,830,000**	**15,809,842**	**15,651,503**
Total Department—Budgetary	**15,830,000**	**15,809,842**	**15,651,503**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments. (Net)	...	(26,239,500)	25,484,500
Total Program—Non-budgetary	**...**	**(26,239,500)**	**25,484,500**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments. (Net)—Section 13	...	118,520,645	703,244,217
—Section 8	...	(799,872)	1,225,128
Total Program—Non-budgetary	**...**	**117,720,773**	**704,469,345**
Total Ministry—			
Budgetary	**15,830,000**	**15,809,842**	**15,651,503**
Non-budgetary	**...**	**91,481,273**	**729,953,845**

Revenue

	Current year	Previous year
	$	$
Department		
Management and Administration Program		
Tax Revenue—		
Goods and services tax	395	...
Total Tax Revenue	**395**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Dairy Commission	8,314,881	9,330,455
Farm Credit Corporation	229,839,369	238,792,248
	238,154,250	248,122,703
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	117,972	230,182
Other	38,015	25,500
	155,987	255,682
Privileges, licences and permits	17,063	12,445
Services and service fees	1,038	797
Other non-tax revenue	1,878	214
Total Non-Tax Revenue	**238,330,216**	**248,391,841**
Total Program	**238,330,611**	**248,391,841**
Agri-Food Program		
Tax Revenue—		
Goods and services tax	40,450	...
Total Tax Revenue	**40,450**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Agricultural service centres	1,021,456	1,098,184
Agricultural Stabilization Board	34,809,512	2,535,481
Loans to finance multi-purpose exhibition buildings	1,524,251	1,645,348
Other accounts—		
Interest on sale of irrigated land—Other	7,192	9,838
	37,362,411	5,288,851

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	1,968,174	1,446,122
Other	2,820,645	2,765,726
	4,788,819	4,211,848
Privileges, licences and permits—		
Rentals	2,325,589	2,227,827
Licences	630,915	635,017
Permits	148,155	201,820
Miscellaneous	267,782	...
	3,372,441	3,064,664
Services and service fees—		
Community pastures	7,870,416	8,550,360
Livestock grading	2,622,458	2,901,411
Record of performance services	54,084	151,820
Inspection services	7,897,389	7,443,030
Testing services	131,757	151,234
Registration	835,181	996,407
Miscellaneous	1,617,560	648,635
	21,028,845	20,842,897
Proceeds from sales—		
Animals and animal products	4,584,013	4,695,408
Plants and plant products	102,379	121,664
Miscellaneous	28,092,967	3,254,471
	32,779,359	8,071,543
Other non-tax revenue—		
Recovery of payments from provinces and municipalities	2,409,366	24,187,786
Miscellaneous	316,404	199,611
	2,725,770	24,387,397
Total Non-Tax Revenue	**102,057,645**	**65,867,200**
Total Program	**102,098,095**	**65,867,200**
Grains and Oilseeds Program		
Tax Revenue—		
Goods and services tax	381,780	...
Total Tax Revenue	**381,780**	...
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Western Grain Stabilization Account	121,358,762	145,716,194
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	152,817	120,705
Other	4,916,224	20,518,686
Federal/Provincial cost shared agreement	12,500,000	...
	17,569,041	20,639,391
Privileges, licences and permits	234,975	165,225
Services and service fees—		
Grain fees	43,165,218	32,773,532
Miscellaneous	320,611	107,472
	43,485,829	32,881,004
Proceeds from sales—		
Plant products and government publications	62,968	66,452
Other non-tax revenue—		
Federal/Provincial cost shared agreement	...	10,000,000
Miscellaneous	39,722	27,135
	39,722	10,027,135
Total Non-Tax Revenue	**182,751,297**	**209,495,401**
Total Program	**183,133,077**	**209,495,401**
Total Department	**523,561,783**	**523,754,442**
Canadian Dairy Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	95	...
Adjustments to Payables at Year End (PAYE)	530	3,928
Total Program	**625**	**3,928**
Canadian Livestock Feed Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of feed freight assistance	26,252	63,889
Repayment of loan by inland elevator operators	43,174	76,425
Sundries	870	302
	70,296	140,616
Proceeds from sales	48	99
Total Program	**70,344**	**140,715**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	422,625	...
Total Tax Revenue	422,625	...
Non-Tax Revenue—		
Return on investments	396,875,423	399,127,748
Refunds of previous years' expenditure	22,584,768	25,251,465
Privileges, licences and permits	3,624,479	3,242,334
Services and service fees	64,515,712	53,724,698
Proceeds from sales	32,842,375	8,138,094
Other non-tax revenue	2,767,370	34,414,746
Total Non-Tax Revenue	523,210,127	523,899,085
Total Ministry	**523,632,752**	**523,899,085**

(1) Interest unless otherwise indicated.

SECTION 3

1990-91
PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

Department
Enterprise Cape Breton Corporation

CONTENTS

	Page
Program objectives and activity descriptions	3.2
Ministry summary	3.3
Programs by activity	3.4
Transfer payments	3.6
Revenue	3.7

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To develop and implement programs contributing to the long-term economic development of Atlantic Canada and to plan and coordinate federal activities contributing to the economic growth of the Atlantic Region.

Activity Description

Action

To stimulate entrepreneurship and to assist in the establishment of new businesses and the modernization or expansion of existing Atlantic Canadian businesses with emphasis on small and medium sized enterprises which create productive employment and result in greater earned income in the Atlantic Region.

Cooperation

To improve the environment for economic growth in Atlantic Canada through cooperation with all levels of government, the private sector and institutions.

Corporate Strategy

To develop policies and strategies that will improve the Atlantic economy; conduct or support studies and research carried out by the private sector and institutions to improve the climate for Atlantic entrepreneurs; to consult with and provide assistance to those parties with an interest in the Atlantic economy; to plan and coordinate federal economic development programs and to act as an advocate for the interests of Atlantic Canada at the regional, national and international level.

Corporate Services

To provide advisory and support services including administrative, financial, personnel and management services, data processing, planning, library and security services.

Executive Management

Departmental headquarters executive direction as well as five Regional Offices' executives and their immediate support staff.

Special Programs

Initiatives in Atlantic Canada designed to provide economic development opportunities or assistance in specific sectors of the economy or to designated areas to alleviate hardship as a result of an economic downturn in the sector or area or to take advantage of special economic circumstances.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Activity Description

Enterprise Cape Breton Corporation

Payments to be applied to the activities of the Enterprise Cape Breton Corporation for the provision of assistance to industries to establish, locate or expand on Cape Breton Island; for the undertaking of studies and development of promotional programs; for assistance to student employment and training; and for the provision of assistance to municipalities and other organizations for services that will facilitate economic expansion on the Island.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	36,052,000	...	...	36,052,000	1	Operating expenditures				
					1c	Transfer of $2,642,999 from Atlantic Canada Opportunities Agency Vote 5				
...	...	1	...	1						
...	...	...	2,642,999	2,642,999		Transfer from Vote 5				
...	36,052,000	1	2,642,999	38,695,000		Total—Vote 1	37,448,655	1,246,345	...	36,655,273
...	277,284,000	...	...	277,284,000	5	Grants and contributions				
...	...	1	...	1	5c	Grants listed in the Estimates				
...	...	...	(2,642,999)	(2,642,999)		Transfer to Vote 1				
...	277,284,000	1	(2,642,999)	274,641,002		Total—Vote 5	220,629,767	54,011,235	...	271,592,547
					(S)	Liabilities in Atlantic Canada under the Small Businesses Loans Act				
...	3,500,000	...	(1,150,645)	2,349,355			2,349,355	...	...	2,161,293
					(S)	Liabilities under the Atlantic Enterprise Loan Insurance Program				
...	10,000,000	...	(4,124,593)	5,875,407			5,875,407	...	...	4,747,463
					(S)	Contributions to employee benefit plans				
...	2,553,000	...	186,000	2,739,000			2,739,000	...	...	2,578,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	27
...	329,389,000	2	(5,089,238)	324,299,764		Total budgetary	269,042,184	55,257,580	...	317,734,603
					L10	Loans for promoting Canadian industry and trade in the Cape Breton area. (Gross)				
...	10,000,000	...	...	10,000,000			...	10,000,000	...	1,797,096
						Total Department—				
...	**329,389,000**	**2**	**(5,089,238)**	**324,299,764**		**Budgetary**	**269,042,184**	**55,257,580**	**...**	**317,734,603**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**10,000,000**	**...**	**1,797,096**
						Enterprise Cape Breton Corporation				
...	10,600,000	...	...	10,600,000	15	Payments to the Enterprise Cape Breton Corporation	10,560,000	40,000	...	7,300,000
...	**10,600,000**	**...**	**...**	**10,600,000**		**Total Program—Budgetary**	**10,560,000**	**40,000**	**...**	**7,300,000**
						Total Ministry—				
...	**339,989,000**	**2**	**(5,089,238)**	**334,899,764**		**Budgetary**	**279,602,184**	**55,297,580**	**...**	**325,034,603**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**10,000,000**	**...**	**1,797,096**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	15,536,000	...	...	850,000	...	...	16,386,000	Action	13,986,930	2,399,070	...	13,301,902
...	2,642,000	1	...	992,999	18,600	...	3,653,600	Cooperation	3,258,016	395,584	...	3,496,722
...	4,192,000	...	...	...	...	...	4,192,000	Corporate strategy	3,322,529	869,471	...	3,786,667
...	8,059,000	...	...	...	...	...	8,059,000	Corporate services	10,607,686	(2,548,686)	...	10,567,726
...	6,276,000	...	...	...	...	...	6,276,000	Executive management	6,591,985	(315,985)	...	6,251,763
...	...	...	...	800,000	167,400	...	967,400	Special programs	709,985	257,415	...	...
...	36,705,000	1	...	2,642,999	186,000	...	39,534,000	Total—Operating	38,477,131	1,056,869	...	37,404,780
								Capital				
...	1,900,000	...	...	...	...	...	1,900,000	Corporate services	1,710,524	189,476	...	1,828,520
								Transfer payments				
...	237,394,000	...	...	(2,090,000)	(5,275,238)	...	230,028,762	Action	179,119,455	50,909,307	...	236,858,012
...	53,390,000	...	...	(992,999)	...	...	52,397,001	Cooperation	49,295,944	3,101,057	...	41,640,507
...	...	...	...	...	...	...	...	Corporate strategy	...	...	...	2,784
...	...	1	...	440,000	...	...	440,001	Special programs	439,130	871	...	...
...	290,784,000	1	...	(2,642,999)	(5,275,238)	...	282,865,764	Total—Transfer payments	228,854,529	54,011,235	...	278,501,303
								Non-budgetary				
...	10,000,000	...	...	...	...	...	10,000,000	Action	...	10,000,000	...	1,797,096
								Departmental Summary				
								Action—				
...	252,930,000	...	...	(1,240,000)	(5,275,238)	...	246,414,762	Budgetary	193,106,385	53,308,377	...	250,159,914
...	10,000,000	...	...	...	...	...	10,000,000	Non-budgetary	...	10,000,000	...	1,797,096
...	56,032,000	1	...	...	18,600	...	56,050,601	Cooperation	52,553,960	3,496,641	...	45,137,229
...	4,192,000	...	...	...	...	...	4,192,000	Corporate strategy	3,322,529	869,471	...	3,789,451
...	9,959,000	...	...	...	...	...	9,959,000	Corporate services	12,318,210	(2,359,210)	...	12,396,246
...	6,276,000	...	...	...	...	...	6,276,000	Executive management	6,591,985	(315,985)	...	6,251,763
...	...	1	...	1,240,000	167,400	...	1,407,401	Special programs	1,149,115	258,286	...	...
								Total Department—				
...	**329,389,000**	2	...	...	**(5,089,238)**	...	324,299,764	**Budgetary**	269,042,184	**55,257,580**	...	**317,734,603**
...	**10,000,000**	...	...	...	...	...	10,000,000	**Non-budgetary**	...	**10,000,000**	...	**1,797,096**

								Enterprise Cape Breton Corporation				
...	10,600,000	...	...	...	...	...	10,600,000	Operating	10,560,000	40,000	...	7,300,000
...	**10,600,000**	**...**	**...**	**...**	**...**	**...**	**10,600,000**	**Total Program—Budgetary**	**10,560,000**	**40,000**	**...**	**7,300,000**
								Total Ministry—				
...	339,989,000	2	...	...	(5,089,238)	...	334,899,764	Budgetary	279,602,184	55,297,580	...	325,034,683
...	10,000,000	...	...	...	...	...	10,000,000	Non-budgetary	...	10,000,000	...	1,797,096

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	8,783,000	...	...	...	...	8,783,000	Grants to non-profit organizations to promote economic cooperation and development	7,375,232	1,407,768	...	9,982,452
...	2,217,000	...	...	...	...	2,217,000	Grant to Pictou County Economic Development Fund to promote economic development	2,200,000	17,000	...	3,337,697
...	...	1	...	500,000	...	500,001	Grants under the Fisheries Alternatives Program	104,630	395,371	...	...
...	**11,000,000**	**1**	**...**	**500,000**	**...**	**11,500,001**	**Total—Grants**	**9,679,862**	**1,820,139**	**...**	**13,320,149**
							Contributions				
...	266,284,000	...	...	(3,142,999)	...	263,141,001	Contributions under program aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	210,949,905	52,191,096	...	258,272,398
...	3,500,000	...	...	...	(1,150,645)	2,349,355	(S) Liabilities in Atlantic Canada under the Small Businesses Loans Act	2,349,355	...	...	2,161,293
...	10,000,000	...	...	...	(4,124,593)	5,875,407	(S) Liabilities under the Atlantic Enterprise Loan Insurance Program	5,875,407	...	...	4,747,463
...	**279,784,000**	**...**	**...**	**(3,142,999)**	**(5,275,238)**	**271,365,763**	**Total—Contributions**	**219,174,667**	**52,191,096**	**...**	**265,181,154**
...	**290,784,000**	**1**	**...**	**(2,642,999)**	**(5,275,238)**	**282,865,764**	**Total Department**	**228,854,529**	**54,011,235**	**...**	**278,501,303**
...	**290,784,000**	**1**	**...**	**(2,642,999)**	**(5,275,238)**	**282,865,764**	**Total Ministry**	**228,854,529**	**54,011,235**	**...**	**278,501,303**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	2,172	...
Total Tax Revenue	**2,172**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	7,497,609	8,326,467
Comprehensive development plan agreement	820,033	847,480
Loans to enterprises in Newfoundland and Labrador	447,626	445,395
	8,765,268	9,619,342
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	900,598	430,497
Contribution recoveries	1,072,854	714,977
Adjustments to Payables at Year End (PAYE)	1,678,493	6,480,271
	3,651,945	7,625,745
Proceeds from sales—		
Sale of a subsidiary company of Enterprise Cape Breton Corporation	1,046,987	...
Services and service fees	1,642,942	1,621,464
Other non-tax revenue	23,513	761
Total Non-Tax Revenue	**15,130,655**	**18,867,312**
Total Department	**15,132,827**	**18,867,312**
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,172	...
Total Tax Revenue	2,172	...
Non-Tax Revenue—		
Return on investments	8,765,268	9,619,342
Refunds of previous years' expenditure	3,651,945	7,625,745
Proceeds from sales	1,046,987	...
Services and service fees	1,642,942	1,621,464
Other non-tax revenue	23,513	761
Total Non-Tax Revenue	15,130,655	18,867,312
Total Ministry	**15,132,827**	**18,867,312**

[1] Interest unless otherwise indicated.

SECTION 4

1990-91
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
National Museums of Canada

CONTENTS

	Page
Program objectives and activity descriptions	4.2
Ministry summary	4.5
Programs by activity	4.10
Transfer payments	4.16
Details of amounts credited to the vote	4.22
Revenue	4.22

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To ensure that Canadians have high quality telephone, television, radio and communications services, and have access to a wide selection of high quality Canadian cultural products and information systems.

Activity Description

Telecommunications and Technology
Formulating policies for regulation of telecommunications services and facilities; increasing the scientific and technical expertise of government, industry and the scientific community in the fields of telecommunications and informatics; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and international markets. Providing telecommunications services and facilities that satisfy the requirements of federal departments and agencies at the lowest possible cost through a Revolving Fund.

Spectrum Management and Regional Operations
Ensuring the accommodation of as many users of the radio spectrum as possible with a minimum of interference through international agreements and regulations which protect Canada's rights and interests regarding use of the spectrum, and through planning, authorising and controlling spectrum use by Canadian broadcasters, operators and radio licence holders.

Cultural Affairs and Broadcasting
Creating an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop, and Canadian audiences have increased access to cultural products and services, in particular to Canadian cultural products and services, by formulating policies and designing programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage and the performing, literary and visual arts; advising the Minister on policies and programs within the cultural portfolio; and administering programs and regulations assigned to the Department which provide support to artists, cultural organizations and activities, and cultural industries.

Corporate Policy and Management
Providing strategic focus and direction for departmental activities and programs; managing the departmental relationship with other governments, both domestic and international; reviewing the effectiveness of existing policies and programs; making the public aware of departmental policies and programs; ensuring that departmental resources are well-managed; and providing a range of centralized and specialized services relating to the Department's activities.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behavior by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

The National Museum of international stature that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the natural and physical sciences (including botany, zoology, paleontology, earth sciences, and astronomy).

Canadian Radio-television and Telecommunications Commission

Objective

To regulate, supervise and encourage the Canadian broadcasting system with a view to implementing the national broadcasting policy; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act and other statutes, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration

Executive management, departmental administration and the provision of legal advice and other legal services to the Commission.

National Archives of Canada

Objective

The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Activity Description

Archival Operations

Acquisition, control, and conservation of federal Government records considered to be of long-term historical value and of a variety of other records from the private sector which document the development of Canada and are of enduring national value. Service to the public, to Government, and to other institutions provided through research facilities and reference endeavours, through the dissemination of information about the records, and through advice and assistance on archival matters.

Government Records Management

Assistance to Government institutions in achieving optimum management of their records; the provision of micrographic operations and services; and the effective and efficient management of records transferred to federal records centres.

Departmental Services

Administrative and technical support to the operational programs of the National Archives of Canada and the National Library of Canada.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board Operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to National Film Board productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by Public Services and Information Technology Services.
- Policy Planning and Liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and External Relations.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

National Museums of Canada

Objective

To demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	138,324,000	...	...	138,324,000	1	Operating expenditures				
...	...	8,055,979	...	8,055,979	1b	Operating expenditures				
...	...	1,927,525	...	1,927,525	1c	Transfer of $1,263,200 from Communications Vote 5				
...	...	...	1,263,200	1,263,200		Transfer from: Vote 5				
...	...	...	7,276,160	7,276,160		TB Vote 5[1]				
...	138,324,000	9,983,504	8,539,360	156,846,864		Total—Vote 1	156,556,297	290,567	...	140,262,311
...	18,569,000	...	...	18,569,000	5	Capital expenditures				
...	...	3,282,000	...	3,282,000	5b	Capital expenditures				
...	...	...	(1,263,200)	(1,263,200)		Transfer to Vote 1				
...	18,569,000	3,282,000	(1,263,200)	20,587,800		Total—Vote 5	20,562,335	25,465	...	16,866,052
...	82,944,900	...	...	82,944,900	10	Grants and contributions				
...	...	15,756,450	...	15,756,450	10b	Grants listed in the Estimates and contributions				
...	...	8,863,275	...	8,863,275	10c	Grants listed in the Estimates and contributions				
...	82,944,900	24,619,725	...	107,564,625		Total—Vote 10	106,828,949	735,676	...	88,611,301
...	55,093,000	...	...	55,093,000	15	Payments to the Canada Post Corporation	55,093,000	...	...	55,092,996
...	49,400	...	425	49,825	(S)	Minister of Communications—Salary and motor car allowance	49,825	...	...	48,200
...	15,515,000	...	1,130,000	16,645,000	(S)	Contributions to employee benefit plans	16,645,000	...	...	15,247,000
32,152,184	356,000	1,000,000	(1,356,000)	32,152,184	(S)	Government Telecommunications Agency Revolving Fund	56,977	...	32,095,207	(1,784,916)
...	...	...	8,248,663	8,248,663	(S)	Refunds of amounts credited to revenue in previous years	8,248,663	...	...	81,458
32,152,184	310,851,300	38,885,229	15,299,248	397,187,961		Total budgetary	364,041,046	1,051,708	32,095,207	314,424,402
40,000,000	...	...	...	40,000,000	(S)	(L) Telesat Canada—Loans pursuant to the Telesat Canada Act, Section 41. Limit $40,000,000. (Net)	...	...	40,000,000	...
...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act, Section 35. (Gross)	...	10,000	...	...
40,000,000	10,000	...	...	40,010,000		Total non-budgetary	...	10,000	40,000,000	...
32,152,184	**310,851,300**	**38,885,229**	**15,299,248**	**397,187,961**		**Total Department—Budgetary**	364,041,046	**1,051,708**	**32,095,207**	**314,424,402**
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	...	**10,000**	**40,000,000**	**...**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canada Council				
...	104,204,000	...	...	104,204,000	25	Payments to the Canada Council	104,204,000	...	...	103,503,000
...	**104,204,000**	**...**	**...**	**104,204,000**		**Total Program—Budgetary**	**104,204,000**	**...**	**...**	**103,503,000**
						Canadian Broadcasting Corporation				
					30	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	896,262,000	...	...	896,262,000						
					30b	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	16,000,000	...	16,000,000						
					30c	Transfer of $28,024,000 from Communications Vote 40				
...	...	44,926,000	...	44,926,000						
...	...	...	28,024,000	28,024,000		Transfer from Vote 40				
...	896,262,000	60,926,000	28,024,000	985,212,000		Total—Vote 30	985,212,000	...	...	849,335,001
					35	Payments to the Canadian Broadcasting Corporation for working capital				
...	4,000,000	...	...	4,000,000			4,000,000	...	...	4,000,000
					40	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	117,242,000	...	...	117,242,000						
...	...	...	(28,024,000)	(28,024,000)		Transfer to Vote 30				
...	117,242,000	...	(28,024,000)	89,218,000		Total—Vote 40	89,218,000	...	...	128,039,999
...	**1,017,504,000**	**60,926,000**	**...**	**1,078,430,000**		**Total Program—Budgetary**	**1,078,430,000**	**...**	**...**	**981,375,000**
						Canadian Film Development Corporation				
					45	Payments to the Canadian Film Development Corporation				
...	145,595,000	...	...	145,595,000			145,132,133	462,867	...	145,594,486
...	**145,595,000**	**...**	**...**	**145,595,000**		**Total Program—Budgetary**	**145,132,133**	**462,867**	**...**	**145,594,486**
						Canadian Museum of Civilization				
					46c	Payments to the Canadian Museum of Civilization for operating and capital expenditures—Transfer of $26,063,544 from Communications Vote 75 and $3,279,394 from Communications Vote 80				
...	...	2,269,400	...	2,269,400						
...	...	...	26,063,544	26,063,544		Transfer from: Vote 75				
...	...	...	3,279,394	3,279,394		Vote 80				
...	...	2,269,400	29,342,938	31,612,338		Total—Vote 46c	30,649,213	963,125	...	...
...	**...**	**2,269,400**	**29,342,938**	**31,612,338**		**Total Program—Budgetary**	**30,649,213**	**963,125**	**...**	**...** (2)

						Canadian Museum of Nature				
					47c	Payments to the Canadian Museum of Nature for operating and capital expenditures—				
...	...	1,920,865	...	1,920,865		Transfer of $11,841,447 from Communications Vote 75 and $803,166 from Communications Vote 80				
...	...	...	11,841,447	11,841,447		Transfer from: Vote 75				
...	...	...	803,166	803,166		Vote 80				
...	...	1,920,865	12,644,613	14,565,478		Total—Vote 47c	14,997,528	(432,050)	...	...
...	**...**	**1,920,865**	**12,644,613**	**14,565,478**		**Total Program—Budgetary**	**14,997,528**	**(432,050)**	**...**	**...** (2)
						Canadian Radio-television and Telecommunications Commission				
...	31,917,000	...	...	31,917,000	50	Program expenditures	31,003,471	913,529	...	28,067,256
...	3,487,000	...	254,000	3,741,000	(S)	Contributions to employee benefit plans	3,741,000	...	...	3,012,000
...	...	...	54,666	54,666	(S)	Refunds of amounts credited to revenue in previous years	54,666	...	...	22,178
...	**35,404,000**	**...**	**308,666**	**35,712,666**		**Total Program—Budgetary**	**34,799,137**	**913,529**	**...**	**31,101,434**
						National Archives of Canada				
...	54,826,000	...	...	54,826,000	55	Program expenditures				
...	...	3,455,000	...	3,455,000	55b	Program expenditures				
...	...	...	2,700,000	2,700,000		Transfer from TB Vote 5[1]				
...	54,826,000	3,455,000	2,700,000	60,981,000		Total—Vote 55	59,364,462	1,616,538	...	56,733,953
...	4,788,000	...	349,000	5,137,000	(S)	Contributions to employee benefit plans	5,137,000	...	...	4,550,000
...	**59,614,000**	**3,455,000**	**3,049,000**	**66,118,000**		**Total Program—Budgetary**	**64,501,462**	**1,616,538**	**...**	**61,283,953**
						National Arts Centre Corporation				
...	18,979,000	...	...	18,979,000	60	Payments to the National Arts Centre Corporation				
...	...	1,321,000	...	1,321,000	60b	Payments to the National Arts Centre Corporation				
...	18,979,000	1,321,000	...	20,300,000		Total—Vote 60	20,024,000	276,000	...	17,891,000
...	**18,979,000**	**1,321,000**	**...**	**20,300,000**		**Total Program—Budgetary**	**20,024,000**	**276,000**	**...**	**17,891,000**
						National Film Board				
...	75,929,000	...	...	75,929,000	65	National Film Board Revolving Fund—Operating loss				
...	...	...	677,628	677,628		Transfer from TB Vote 5[1]				
...	75,929,000	...	677,628	76,606,628		Total—Vote 65	75,349,259	1,257,369	...	73,185,610
2,964,572	(250,000)	...	250,000	2,964,572	(S)	National Film Board Revolving Fund Increase in the net book value of fixed assets				
...	...	...	(413,699)	(413,699)						
2,964,572	(250,000)	...	(163,699)	2,550,873		Total—National Film Board Revolving Fund	(427,180)	...	2,978,053	(1,910,394)
2,964,572	**75,679,000**	**...**	**513,929**	**79,157,501**		**Total Program—Budgetary**	**74,922,079**	**1,257,369**	**2,978,053**	**71,275,216**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Gallery of Canada				
					67c	Payments to the National Gallery of Canada for operating and capital expenditures— Transfer of $24,192,000 from Communications Vote 75 and $1,583,000 from Communications Vote 80				
...	...	1,642,600	...	1,642,600						
...	...	...	24,192,000	24,192,000		Transfer from: Vote 75				
...	...	...	1,583,000	1,583,000		Vote 80				
...	...	1,642,600	25,775,000	27,417,600		Total—Vote 67c	22,357,560	2,212,299	2,847,741	...
...	**...**	**1,642,600**	**25,775,000**	**27,417,600**		**Total Program—Budgetary**	**22,357,560**	**2,212,299**	**2,847,741**	**...**[2]
						National Library				
...	35,158,000	...	...	35,158,000	70	Program expenditures				
...	...	...	2,400,000	2,400,000		Transfer from TB Vote 5[1]				
...	35,158,000	...	2,400,000	37,558,000		Total—Vote 70	36,471,874	1,086,126	...	35,700,472
...	2,991,000	...	218,000	3,209,000	(S)	Contributions to employee benefit plans	3,209,000	...	...	2,849,000
...	**38,149,000**	**...**	**2,618,000**	**40,767,000**		**Total Program—Budgetary**	**39,680,874**	**1,086,126**	**...**	**38,549,472**
						National Museum of Science and Technology				
					72b	Payments to the National Museum of Science and Technology				
...	...	1,469,000	...	1,469,000						
					72c	Transfer of $10,860,000 from Communications Vote 75 and $1,292,000 from Communications Vote 80				
...	...	1,458,000	...	1,458,000						
...	...	...	10,860,000	10,860,000		Transfer from: Vote 75				
...	...	...	1,292,000	1,292,000		Vote 80				
...	...	2,927,000	12,152,000	15,079,000		Total—Vote 72	14,843,561	38,615	196,824	...
...	**...**	**2,927,000**	**12,152,000**	**15,079,000**		**Total Program—Budgetary**	**14,843,561**	**38,615**	**196,824**	**...**[2]
						National Museums of Canada				
1,956,737	90,704,000	...	...	92,660,737	75	Operating expenditures				
...	...	...	(26,063,544)	(26,063,544)		Transfer to: Vote 46c (Canadian Museum of Civilization)				
...	...	...	(11,841,447)	(11,841,447)		Vote 47c (National Museum of Natural Sciences)				
...	...	...	(24,192,000)	(24,192,000)		Vote 67c (National Gallery of Canada)				
...	...	...	(10,860,000)	(10,860,000)		Vote 72c (National Museum of Science and Technology)				
1,956,737	90,704,000	...	(72,956,991)	19,703,746		Total—Vote 75	21,406,463	(1,702,717)	...	82,925,559

...	7,670,000	...	...	7,670,000	80	Capital expenditures				
...	...	...	(3,279,394)	(3,279,394)		Transfer to: Vote 46c (Canadian Museum of Civilization)				
...	...	...	(803,166)	(803,166)		Vote 47c (National Museum of Natural Sciences)				
...	...	...	(1,583,000)	(1,583,000)		Vote 67c (National Gallery of Canada)				
...	...	...	(1,292,000)	(1,292,000)		Vote 72c (National Museum of Science and Technology)				
...	7,670,000	...	(6,957,560)	712,440		Total—Vote 80	763,244	(50,804)	...	33,552,030
...	6,796,000	...	(5,097,000)	1,699,000	(S)	Contributions to employee benefit plans[3]	1,699,000	...	...	6,222,000
1,956,737	**105,170,000**	**...**	**(85,011,551)**	**22,115,186**		**Total Program—Budgetary**	**23,868,707**	**(1,753,521)**	**...**	**122,699,589**
						Total Ministry—				
37,073,493	**1,911,149,300**	**113,347,894**	**16,691,843**	**2,078,261,730**		**Budgetary**	**2,032,451,300**	**7,692,605**	**38,117,835**	**1,887,697,282**
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	**...**	**10,000**	**40,000,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) All prior year totals are included under National Museums of Canada.

(3) This account affects National Museums of Canada, Canadian Museum of Civilization, Canadian Museum of Nature, National Gallery of Canada and National Museum of Science and Technology.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
32,152,184	247,086,000	3,203,493	873,139	(942,285)	(474,000)	(215,209,000)	66,689,531	Telecommunications and technology	34,313,596	280,728	32,095,207	29,667,170
...	57,184,000	5,475,950	2,255,610	...	8,600,663	(665,000)	72,851,223	Spectrum management and regional operations	69,988,688	2,862,535	...	54,294,282
...	81,208,000	1,310,060	3,565,318	1,263,200	558,000	(974,000)	86,930,578	Cultural affairs and broadcasting	84,010,021	2,920,557	...	79,746,992
...	41,950,400	994,001	582,093	...	88,425	(1,993,000)	41,621,919	Corporate policy and management	47,395,172	(5,773,253)	...	44,646,745
...	(218,841,000)	...	...	...	...	218,841,000	...	Revenue credited to the vote	...	...	...	...
32,152,184	208,587,400	10,983,504	7,276,160	320,915	8,773,088	...	268,093,251	Total—Operating	235,707,477	290,567	32,095,207	208,355,189
								Capital				
...	10,567,000	2,182,000	...	197,085	(750,000)	...	12,196,085	Telecommunications and technology	11,505,506	690,579	...	7,531,036
...	1,828,000	1,100,000	...	...	...	...	2,928,000	Spectrum management and regional operations	3,653,847	(725,847)	...	2,028,608
...	963,000	...	...	...	...	...	963,000	Cultural affairs and broadcasting	1,227,203	(264,203)	...	1,730,733
...	5,961,000	...	...	(518,000)	...	...	5,443,000	Corporate policy and management	5,118,064	324,936	...	6,167,536
...	19,319,000	3,282,000	...	(320,915)	(750,000)	...	21,530,085	Total—Capital	21,504,620	25,465	...	17,457,913
								Transfer payments				
...	11,766,000	1,000,000	...	144,853	...	...	12,910,853	Telecommunications and technology	12,898,435	12,418	...	16,179,168
...	45,000	...	...	135,000	...	...	180,000	Spectrum management and regional operations	180,000	...	...	45,000
...	67,444,900	21,754,000	...	(971,128)	...	...	88,227,772	Cultural affairs and broadcasting	87,719,254	508,518	...	68,032,635
...	3,689,000	1,865,725	...	691,275	...	...	6,246,000	Corporate policy and management	6,031,260	214,740	...	4,354,497
...	82,944,900	24,619,725	...	...	...	...	107,564,625	Total—Transfer payments	106,828,949	735,676	...	88,611,300
								Non-budgetary				
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting	...	10,000	...	...
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada	...	...	40,000,000	...
40,000,000	10,000	...	...	...	...	...	40,010,000	Total—Non-budgetary	...	10,000	40,000,000	...

								Departmental Summary				
32,152,184	54,210,000	6,385,493	873,139	(600,347)	(1,224,000)	...	91,796,469	Telecommunications and technology	58,717,537	983,725	32,095,207	53,377,374
...	58,392,000	6,575,950	2,255,610	135,000	8,600,663	...	75,959,223	Spectrum management and regional operations	73,822,535	2,136,688	...	56,367,890
...	148,641,900	23,064,060	3,565,318	292,072	558,000	...	176,121,350	Cultural affairs and broadcasting—Budgetary	172,956,478	3,164,872	...	149,510,360
...	10,000	...	...	...	...	...	10,000	Non-budgetary	...	10,000	...	...
...	49,607,400	2,859,726	582,093	173,275	88,425	...	53,310,919	Corporate policy and management	58,544,496	(5,233,577)	...	55,168,778
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada—Non-budgetary	...	...	40,000,000	...
32,152,184	**310,851,300**	**38,885,229**	**7,276,160**	**...**	**8,023,088**	**...**	**397,187,961**	**Total Department—Budgetary**	**364,041,046**	**1,051,708**	**32,095,207**	**314,424,402**
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	**40,010,000**	**Non-budgetary**	**...**	**10,000**	**40,000,000**	**...**
								Canada Council				
...	104,204,000	...	...	...	...	...	104,204,000	Operating	104,204,000	...	...	103,503,000
...	**104,204,000**	**...**	**...**	**...**	**...**	**...**	**104,204,000**	**Total Program—Budgetary**	**104,204,000**	**...**	**...**	**103,503,000**
								Canadian Broadcasting Corporation				
...	896,262,000	60,926,000	...	28,024,000	...	...	985,212,000	Operating	985,212,000	...	...	849,335,001
...	4,000,000	...	...	...	...	...	4,000,000	Working capital	4,000,000	...	...	4,000,000
...	117,242,000	...	...	(28,024,000)	...	...	89,218,000	Capital	89,218,000	...	...	128,039,999
...	**1,017,504,000**	**60,926,000**	**...**	**...**	**...**	**...**	**1,078,430,000**	**Total Program—Budgetary**	**1,078,430,000**	**...**	**...**	**981,375,000**
								Canadian Film Development Corporation				
								Operating				
...	15,076,000	...	...	...	...	...	...	Administration	...	...	...	...
...	66,162,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
...	73,057,000	...	...	...	...	...	...	Canadian Broadcast Program Development Fund	...	...	...	...
...	(8,700,000)	...	...	...	...	...	...	Expected return on investments	...	...	...	...
...	**145,595,000**	**...**	**...**	**...**	**...**	**...**	**145,595,000**[1]	**Total Program—Budgetary**	**145,132,133**[1]	**462,867**	**...**	**145,594,486**[1]
								Canadian Museum of Civilization				
...	...	2,269,400	...	29,342,938	...	...	31,612,338	Operating	30,649,213	963,125	...	...
...	**...**	**2,269,400**	**...**	**29,342,938**	**...**	**...**	**31,612,338**	**Total Program—Budgetary**	**30,649,213**	**963,125**	**...**	**...**[2]
								Canadian Museum of Nature				
...	...	1,920,865	...	12,644,613	...	...	14,565,478	Operating	14,997,528	(432,050)	...	...
...	**...**	**1,920,865**	**...**	**12,644,613**	**...**	**...**	**14,565,478**	**Total Program—Budgetary**	**14,997,528**	**(432,050)**	**...**	**...**[2]

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Radio-television and Telecommunications Commission				
								Operating				
...	12,092,000	...	...	...	109,220	...	12,201,220	Broadcasting	11,839,858	361,362	...	11,637,017
...	7,827,000	...	...	...	43,180	...	7,870,180	Telecommunications	6,136,622	1,733,558	...	4,428,060
...	15,009,000	...	...	...	156,266	...	15,165,266	Administration	15,420,953	(255,687)	...	13,718,974
...	34,928,000	...	...	...	308,666	...	35,236,666	Total—Operating	33,397,433	1,839,233	...	29,784,051
								Capital				
...	476,000	...	...	...	...	...	476,000	Administration	1,401,704	(925,704)	...	1,317,383
								Program Summary				
...	12,092,000	...	...	...	109,220	...	12,201,220	Broadcasting	11,839,858	361,362	...	11,637,017
...	7,827,000	...	...	...	43,180	...	7,870,180	Telecommunications	6,136,622	1,733,558	...	4,428,060
...	15,485,000	...	...	...	156,266	...	15,641,266	Administration	16,822,657	(1,181,391)	...	15,036,357
...	**35,404,000**	**...**	**...**	**...**	**308,666**	**...**	**35,712,666**	**Total Program—Budgetary**	**34,799,137**	**913,529**	**...**	**31,101,434**
								National Archives of Canada				
								Operating				
...	23,111,000	...	1,080,000	...	140,000	...	24,331,000	Archival operations	23,647,987	683,013	...	22,975,968
...	12,503,000	...	729,000	...	94,000	...	13,326,000	Government records management	12,419,538	906,462	...	11,449,674
...	19,097,000	2,005,000	891,000	...	115,000	...	22,108,000	Departmental services	21,481,007	626,993	...	19,881,287
...	54,711,000	2,005,000	2,700,000	...	349,000	...	59,765,000	Total—Operating	57,548,532	2,216,468	...	54,306,929
								Capital				
...	662,000	...	...	...	...	...	662,000	Archival operations	871,957	(209,957)	...	1,107,145
...	1,743,000	449,000	...	...	...	...	2,192,000	Government records management	1,718,605	473,395	...	2,079,234
...	698,000	1,001,000	...	...	...	...	1,699,000	Departmental services	2,571,652	(872,652)	...	1,700,147
...	3,103,000	1,450,000	...	...	...	...	4,553,000	Total—Capital	5,162,214	(609,214)	...	4,886,526
								Transfer payments				
...	1,800,000	...	...	...	...	...	1,800,000	Archival operations	1,790,716	9,284	...	2,090,498

								Program Summary				
...	25,573,000	...	1,080,000	...	140,000	...	26,793,000	Archival operations	26,310,660	482,340	...	26,173,611
...	14,246,000	449,000	729,000	...	94,000	...	15,518,000	Government records management	14,138,143	1,379,857	...	13,528,908
...	19,795,000	3,006,000	891,000	...	115,000	...	23,807,000	Departmental services	24,052,659	(245,659)	...	21,581,434
...	**59,614,000**	**3,455,000**	**2,700,000**	**...**	**349,000**	**...**	**66,118,000**	**Total Program—Budgetary**	**64,501,462**	**1,616,538**	**...**	**61,283,953**
								National Arts Centre Corporation				
...	18,979,000	1,321,000	...	...	...	...	20,300,000	Operating	20,024,000	276,000	...	17,891,000
...	**18,979,000**	**1,321,000**	**...**	**...**	**...**	**...**	**20,300,000**	**Total Program—Budgetary**	**20,024,000**	**276,000**	**...**	**17,891,000**
								National Film Board				
								Operating				
...	80,409,000	...	677,628	...	...	(7,750,000)	73,336,628	National Film Board operations	71,727,066	1,609,562	...	69,333,665
2,964,572	(250,000)	...	...	...	250,000	...	2,964,572	Decrease in accumulated net charge against the Revolving Fund authority				
...	...	...	...	...	(413,699)	...	(413,699)	Increase in the net book value of fixed assets				
2,964,572	(250,000)	...	...	...	(163,699)	...	2,550,873	Total—National Film Board Revolving Fund	(427,180)	...	2,978,053	(1,910,394)
...	(7,750,000)	...	...	...	...	7,750,000	...	Revenue credited to the vote	...	...	...	...
2,964,572	72,409,000	...	677,628	...	(163,699)	...	75,887,501	Total—Operating	71,299,886	1,609,562	2,978,053	67,423,271
								Capital				
...	2,566,000	...	...	...	...	...	2,566,000	National Film Board operations	3,109,436	(543,436)	...	3,277,811
								Transfer payments				
...	704,000	...	...	...	...	...	704,000	National Film Board operations	512,757	191,243	...	574,134
								Program Summary				
...	75,929,000	...	677,628	...	...	...	76,606,628	National Film Board operations	75,349,259	1,257,369	...	73,185,610
2,964,572	(250,000)	...	...	...	250,000	...	2,964,572	Decrease in accumulated net charge against the Revolving Fund authority	(427,180)	...	2,978,053	(1,910,394)
...	...	...	...	...	(413,699)	...	(413,699)	Increase in the net book value of fixed asset	...	...	...	...
2,964,572	**75,679,000**	**...**	**677,628**	**...**	**(163,699)**	**...**	**79,157,501**	**Total Program—Budgetary**	**74,922,079**	**1,257,369**	**2,978,053**	**71,275,216**
								National Gallery of Canada				
...	...	1,642,600	...	25,774,200	...	...	27,416,800	Operating	22,356,760 [3]	2,212,299	2,847,741	...
...	...	...	...	800	...	...	800	Transfer payments	800	...	...	...
...	**...**	**1,642,600**	**...**	**25,775,000**	**...**	**...**	**27,417,600**	**Total Program—Budgetary**	**22,357,560**	**2,212,299**	**2,847,741**	**...** [2]

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								National Library				
...	37,549,000	...	2,400,000	...	218,000	...	40,167,000	Operating	38,738,235	1,428,765	...	37,456,610
...	528,000	...	...	...	...	...	528,000	Capital	883,157	(355,157)	...	1,043,969
...	72,000	...	...	...	...	...	72,000	Transfer payments	59,482	12,518	...	48,893
...	**38,149,000**	**...**	**2,400,000**	**...**	**218,000**	**...**	**40,767,000**	**Total Program—Budgetary**	**39,680,874**	**1,086,126**	**...**	**38,549,472**
								National Museum of Science and Technology				
...	...	2,927,000	...	12,152,000	...	...	15,079,000	Operating	14,843,561	38,615	196,824	...
...	**...**	**2,927,000**	**...**	**12,152,000**	**...**	**...**	**15,079,000**	**Total Program—Budgetary**	**14,843,561**	**38,615**	**196,824**	**...** [2]
								National Museums of Canada				
								Operating				
1,427,336	30,999,200	...	...	(24,191,200)	(1,287,750)	(2,425,000)	4,522,586	National Gallery of Canada	6,715,358	(2,192,772)	...	27,295,657
217,357	38,333,000	...	...	(26,063,544)	(1,707,000)	(1,795,000)	8,984,813	Canadian Museum of Civilization	8,765,526	219,287	...	30,497,452
95,357	17,894,000	...	...	(11,841,447)	(1,171,500)	(325,000)	4,651,410	National Museum of Natural Sciences	4,380,682	270,728	...	16,511,228
216,687	15,568,000	...	...	(10,860,000)	(930,750)	(750,000)	3,243,937	National Museum of Science and Technology	3,243,897	40	...	14,842,422
...	(5,295,000)	...	...	...	...	5,295,000	...	Revenue credited to the vote	...	...	...	...
1,956,737	97,499,200	...	...	(72,956,191)	(5,097,000)	...	21,402,746	Total—Operating	23,105,463	(1,702,717)	...	89,146,759
								Capital				
...	1,667,000	...	...	(1,583,000)	...	...	84,000	National Gallery of Canada	134,940	(50,940)	...	1,223,959
...	3,396,000	...	...	(3,279,394)	...	...	116,606	Canadian Museum of Civilization	116,606	...	...	30,764,356
...	838,000	...	...	(803,166)	...	...	34,834	National Museum of Natural Sciences	34,834	...	...	705,647
...	1,769,000	...	...	(1,292,000)	...	...	477,000	National Museum of Science and Technology	476,864	136	...	858,068
...	7,670,000	...	...	(6,957,560)	...	...	712,440	Total—Capital	763,244	(50,804)	...	33,552,030
								Transfer payments				
...	800	...	...	(800)	...	...	...	National Gallery of Canada	...	...	...	800

								Program Summary				
1,427,336	30,242,000	...	...	(25,775,000)	(1,287,750)	...	4,606,586	National Gallery of Canada	6,850,298	(2,243,712)	...	28,520,416
217,357	39,934,000	...	...	(29,342,938)	(1,707,000)	...	9,101,419	Canadian Museum of Civilization	8,882,132	219,287	...	61,261,808
95,357	18,407,000	...	...	(12,644,613)	(1,171,500)	...	4,686,244	National Museum of Natural Sciences	4,415,516	270,728	...	17,216,875
216,687	16,587,000	...	...	(12,152,000)	(930,750)	...	3,720,937	National Museum of Science and Technology	3,720,761	176	...	15,700,490
1,956,737	**105,170,000**	**...**	**...**	**(79,914,551)**	**(5,097,000)**	**...**	**22,115,186**	**Total Program—Budgetary**	**23,868,707**	**(1,753,521)**	**...**	**122,699,589**
37,873,493	**1,911,149,300**	**113,347,094**	**13,053,788**	**...**	**3,638,055**	**...**	**2,078,261,730**	**Total Ministry—Budgetary**	**2,032,451,300**	**7,692,605**	**38,117,828**	**1,887,497,502**
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	**40,010,000**	**Non-budgetary**		**10,000**	**40,000,000**	**...**

(1) The detail by activity is not available.
(2) All prior year totals are included under National Museums of Canada.
(3) This amount was charged to Standard Object 12.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Spectrum management and regional operations				
...	45,000	...	...	...	...	45,000	Radio Advisory Board of Canada	45,000	...	...	45,000
							Cultural affairs and broadcasting				
							Institutions and public authorities in Canada in accordance with Section 35 of the Cultural Property Export and Import Act	1,698,127	2,873	...	1,593,636
...	1,601,000	200,000	...	(100,000)	...	1,701,000					
...	1,507,000	...	...	...	...	1,507,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,507,000	...	...	1,507,000
							Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	12,450,684	216	...	8,545,440
...	10,395,900	2,600,000	...	(545,000)	...	12,450,900					
...	...	2,000,000	...	...	...	2,000,000	Grant to the Diefenbaker Foundation	1,500,000	500,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	9,349,000
...	13,503,900	4,800,000	...	(645,000)	...	17,658,900		17,155,811	503,089	...	20,995,076
...	**13,548,900**	**4,800,000**	**...**	**(645,000)**	**...**	**17,703,900**	**Total—Grants**	**17,200,811**	**503,089**	**...**	**21,040,076**
							Contributions				
							Telecommunications and technology				
							Contributions to support an annual national academic conference and technical publication	...	...	...	32,000
...	25,000	...	...	(25,000)	...	...					
							Contributions to Canadian organizations to advance their research activities in the area of workplace automation	1,709,528	6,472	...	1,994,888
...	1,770,000	...	...	(54,000)	...	1,716,000					
							Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	199,992	8	...	248,265
...	248,000	...	...	(48,000)	...	200,000					
							Contributions for the space industry development program	7,019,762	738	...	6,715,012
...	6,883,000	...	...	137,500	...	7,020,500					
							Contributions under the Canada-Quebec subsidiary agreement on the development of communications enterprises	2,330,938	...	...	5,389,950
...	1,802,000	1,000,000	...	(471,062)	...	2,330,938					
							Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba	981,055	2,145	...	1,627,553
...	800,000	...	...	183,200	...	983,200					

...	238,000	...	...	(45,000)	...	193,000	Contribution to the Telecommunications Executive Management Institute of Canada	193,000	...	...	...
...	...	...	...	100,000	...	100,000	Contribution to Neil Squire Foundation created under the Increased Ministerial Authority and Accountability (IMAA) regime	100,000	...	...	...
...	...	...	...	225,000	...	225,000	Contribution to the EDI International Institute	225,000	...	...	...
...	...	...	...	142,215	...	142,215	Contribution to Idacom Electronics Ltd	139,160	3,055	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	171,500
...	11,766,000	1,000,000	...	144,853	...	12,910,853		12,898,435	12,418	...	16,179,168
							Spectrum management and regional operations				
...	...	...	...	135,000	...	135,000	Contribution to Canadian Healthcare Telematics created under the (IMAA) regime	135,000	...	...	...
							Cultural affairs and broadcasting				
...	695,000	...	...	...	...	695,000	Contributions to national arts and culture service organizations	695,000	...	...	695,000
...	15,500,000	7,183,000	...	1,355,879	...	24,038,879	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	24,035,419	3,460	...	17,982,057
...	250,000	...	...	100,000	...	350,000	Contributions to support the film and video national service organizations	350,000	...	...	410,000
...	4,115,000	7,000,000	...	828,477	...	11,943,477	Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure	11,943,477	...	...	6,669,800
...	1,265,000	...	...	(454,380)	...	810,620	Contributions to support cultural enterprises infrastructure development in Manitoba	810,620	...	...	1,730,951
...	7,800,000	...	...	(228,509)	...	7,571,491	Contributions for the book publishing industry development program	7,571,491	...	...	7,466,760
...	4,500,000	...	...	(82,061)	...	4,417,939	Contributions for the sound recording development program	4,417,939	...	...	4,500,000
...	4,060,000	...	...	(1,671,500)	...	2,388,500	Contribution under the Canada-Ontario subsidiary agreement for cultural development	2,388,450	50	...	5,052,500
...	356,000	...	...	1,111,000	...	1,467,000	Contribution to the Ex-Terra Foundation for the purposes of the Dinosaur project—Canada/China/ Alberta/Ex-Terra	1,467,000	...	...	1,083,000
...	350,000	...	...	...	...	350,000	Contributions to Canadian sound recording service organizations in support of services and special projects	350,000	...	...	350,000
...	100,000	...	...	...	...	100,000	Contribution to provide financial assistance for the establishment of an English language broadcast reading service for print-handicapped individuals	100,000	...	...	100,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	2,700,000	...	...	...	...	2,700,000	Contributions to establish and operate a northern satellite distribution program	2,700,000	...	...	100,000
...	6,200,000	...	...	(6,200,000)	...	...	Contributions which will share the capital costs with developers of establishing cable or other broadcasting distribution service in small communities	...	...	...	...
...	2,000,000	...	...	(270,100)	...	1,729,900	Contribution to TV-5	1,729,900	...	...	180,000
...	50,000	...	...	(3,812)	...	46,188	Contribution to the International Centre for the Study of the Preservation and the Restoration of Cultural Property	46,188	...	...	...
...	4,000,000	...	...	2,000,000	...	6,000,000	Contribution for the extension of the Montreal Museum of Fine Arts	6,000,000	...	...	...
...	...	390,000	...	(390,000)	...	...	Contributions under the Canada/Prince-Edward-Island Cooperation Agreement on Cultural Development	...	...	...	...
...	...	130,000	...	(130,000)	...	...	Contributions under the Canada/New Brunswick Cooperation Agreement on Cultural Development	...	...	...	...
...	...	...	...	50,000	...	50,000	Contribution to the National Film Board of Canada	50,000	...	...	...
...	...	...	...	1,277,609	...	1,277,609	Contribution to the Canadian Institute for Research on Culture	1,277,609	...	...	...
...	...	251,000	...	...	...	251,000	Contribution to the Montreal Design Creation and Research Institute	251,000	...	...	...
...	...	2,000,000	...	(1,000,000)	...	1,000,000	Contribution to the Montreal's Monument National	1,000,000	...	...	...
...	...	...	...	500,000	...	500,000	Contribution to École nationale de cirque	500,000	...	...	...
...	...	...	...	13,000	...	13,000	Contribution to Prince County Craft Industry Development	13,000	...	...	...
...	...	...	...	17,400	...	17,400	Contributions created under the IMAA regime: Italy in Canada	17,400	...	...	...
...	...	...	...	5,000	...	5,000	Association mondiale des radiodiffuseurs communautaires	5,000	...	...	...
...	...	...	...	150,000	...	150,000	Canadian Institute of Audiovisual	150,000	...	...	...
...	...	...	...	20,000	...	20,000	Fédération de l'informatique du Québec	20,000	...	...	...
...	...	...	...	25,000	...	25,000	Paul Gerin-Lajoie Foundation	25,000	...	...	...
...	...	...	...	27,500	...	27,500	International Festival of Film by Computer	27,500	...	...	...
...	...	...	...	6,000	...	6,000	Gravures Musicales Musimage	6,000	...	...	...
...	...	...	...	5,000	...	5,000	Troupe V'La L'Bon Vent	5,000	...	...	5,000
...	...	...	...	35,000	...	35,000	Société des musées québécois	35,000	...	...	...
...	...	...	...	150,000	...	150,000	Musée de la Nouvelle-France	149,392	608	...	...
...	...	...	...	41,103	...	41,103	Fondation Lionel-Groulx	41,103	...	...	138,000

...	...	...	...	100,000	...	100,000	Société des graphistes	100,000	...	...	...
...	...	...	...	50,000	...	50,000	Corporation pour l'avancement des nouvelles applications des langages	50,000	...	...	...
...	...	...	...	50,000	...	50,000	Centre de promotion de sièges sociaux culturels au Québec	50,000	...	...	...
...	...	...	...	70,000	...	70,000	Le Forum Vidéo de Montréal	70,000	...	...	...
...	...	...	...	70,000	...	70,000	Association canadienne des producteurs de didacticiels	69,978	22	...	...
...	...	...	...	144,657	...	144,657	Musée des arts de la scène	144,657	...	...	...
...	...	...	...	375,000	...	375,000	Festival de Lanaudière	375,000	...	...	...
...	...	...	...	225,000	...	225,000	Société d'édition de la revue Forces	225,000	...	...	...
...	...	...	...	10,000	...	10,000	Festival Abitibi-Témiscamingue	10,000	...	...	...
...	...	...	...	20,000	...	20,000	Festival of Festivals	20,000	...	...	...
...	...	...	...	40,000	...	40,000	Festival des films du monde	40,000	...	...	...
...	...	...	...	286,609	...	286,609	Consortium de télévision Québec Canada	285,320	1,289	...	...
...	...	...	...	40,000	...	40,000	Filmex	40,000	...	...	...
...	...	...	...	5,000	...	5,000	Faculté des sciences politiques de l'Université Queen	5,000	...	...	...
...	...	...	...	500,000	...	500,000	École des hautes études commerciales de Montréal	500,000	...	...	...
...	...	...	...	30,000	...	30,000	Musée des arts et traditions populaires du Québec	30,000	...	...	...
...	...	...	...	60,000	...	60,000	Marché international du film, de la télévision et de la vidéo	60,000	...	...	...
...	...	...	...	125,000	...	125,000	Canadian Foundation of Aboriginal Arts	125,000	...	...	...
...	...	...	...	50,000	...	50,000	Shaw Festival	50,000	...	...	...
...	...	...	...	50,000	...	50,000	Canadian Film Celebration Society of Calgary	50,000	...	...	...
...	...	...	...	25,000	...	25,000	Canada Pacific Publishing Society	25,000	...	...	...
...	...	...	...	10,000	...	10,000	Association internationale francophone des aînés	10,000	...	...	...
...	...	...	...	50,000	...	50,000	Montreal University	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	574,491
...	53,941,000	16,954,000	...	(326,128)	...	70,568,872		70,563,443	5,429	...	47,037,559
							Corporate policy and management				
...	16,000	...	...	(16,000)	...	...	Contribution to the Inter-American Telecommunication Conference	...	...	...	38,219
							Canada's share of the cost of international radio, telephone and telegraph organizations:				
...	3,673,000	1,300,000	...	...	...	4,973,000	The International Telecommunication Union, Geneva, Switzerland	4,758,260	214,740	...	3,348,778
...	...	565,725	...	684,275	...	1,250,000	Contribution to the Commonwealth of Learning for the purchase of communications and office automation equipment and services	1,250,000	...	...	750,000
...	...	...	...	6,000	...	6,000	Contribution to Alberta Telecommunications Research Centre	6,000	...	...	...
...	...	...	...	17,000	...	17,000	Contributions to the Canadian Standards Association	17,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	217,500
...	3,689,000	1,865,725	...	691,275	...	6,246,000		6,031,260	214,740	...	4,354,497
...	**69,396,000**	**19,819,725**	**...**	**645,000**	**...**	**89,860,725**	**Total—Contributions**	**89,628,138**	**232,587**	**...**	**67,571,224**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	11,766,000	1,000,000	...	144,853	...	12,910,853	Telecommunications and technology	12,898,435	12,418	...	16,179,168
...	45,000	...	...	135,000	...	180,000	Spectrum management and regional operations	180,000	...	...	45,000
...	67,444,900	21,754,000	...	(971,128)	...	88,227,772	Cultural affairs and broadcasting	87,719,254	508,518	...	68,032,635
...	3,689,000	1,865,725	...	691,275	...	6,246,000	Corporate policy and management	6,031,260	214,740	...	4,354,497
...	**82,944,900**	**24,619,725**	**...**	**...**	**...**	**107,564,625**	**Total Department**	**106,828,949**	**735,676**	**...**	**88,611,300**
							National Archives of Canada				
							Grants				
							Archival operations				
...	600,000	...	...	...	...	600,000	Canadian Council of Archives	600,000	...	...	474,996
...	**600,000**	**...**	**...**	**...**	**...**	**600,000**	**Total—Grants**	**600,000**	**...**	**...**	**474,996**
							Contributions				
							Archival operations				
...	1,200,000	...	...	...	...	1,200,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	1,190,716	9,284	...	1,295,502
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	320,000
...	**1,200,000**	**...**	**...**	**...**	**...**	**1,200,000**	**Total—Contributions**	**1,190,716**	**9,284**	**...**	**1,615,502**
...	**1,800,000**	**...**	**...**	**...**	**...**	**1,800,000**	**Total Program**	**1,790,716**	**9,284**	**...**	**2,090,498**
							National Film Board				
							Grants				
							National Film Board operations				
...	20,000	...	...	...	...	20,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	10,600	9,400	...	11,950
...	**20,000**	**...**	**...**	**...**	**...**	**20,000**	**Total—Grants**	**10,600**	**9,400**	**...**	**11,950**
							Contributions				
							National Film Board operations				
...	284,000	...	...	...	...	284,000	Payments to the Province of Quebec in respect of reciprocal taxation agreements	177,952	106,048	...	225,685

...	400,000	...	...	...	...	400,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	324,205	75,795	...	336,499
...	**684,000**	...	...	...	...	**684,000**	**Total—Contributions**	**502,157**	**181,843**	...	**562,184**
...	**704,000**	...	...	...	...	**704,000**	**Total Program**	**512,757**	**191,243**	...	**574,134**
							National Gallery of Canada				
							Grants				
...	...	...	...	800	...	800	College Art Association of America	800	...	...	...
...	...	...	...	**800**	...	**800**	**Total Program**	**800** [1]	...	...	... [2]
							National Library				
							Grants				
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	11,000	...	...	...
...	61,000	...	...	...	...	61,000	International Serials Data System	48,482	12,518	...	48,893
...	**72,000**	...	...	...	...	72,000	**Total Program**	**59,482**	**12,518**	...	**48,893**
							National Museums of Canada				
							Grants				
...	800	...	...	(800)	...	...	National Gallery of Canada Items not required for the current year	...	...	...	800
...	**800**	...	...	**(800)**	...	...	**Total Program**	...	...	...	**800**
...	**85,521,700**	**24,619,725**	...	...	...	**110,141,425**	**Total Ministry**	**109,192,704**	**948,721**	...	**91,338,433**

[1] This amount was charged to Standard Object 12.
[2] Prior year total is included under National Museums of Canada.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Telecommunications and technology			
Revenue from research and development services to other Government departments	215,209,000	217,847,589	206,430,024
Spectrum management and regional operations			
Ship radio inspection fees	665,000	665,000	641,000
Cultural affairs and broadcasting			
Revenue from museum and heritage services	974,000	1,282,908	820,044
Corporate policy and management			
Revenue from research and development services to other Government departments	1,993,000	2,400,000	2,097,341
Total Department—Budgetary	**218,841,000**	222,195,497	**209,988,409**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Production and distribution of films and other visual materials	7,750,000	9,360,848	11,041,934
Total Program—Budgetary	**7,750,000**	**9,360,848**	**11,041,934**
National Museums of Canada			
Budgetary (respendable revenues)			
National Gallery of Canada			
Sales of publications and boutique operations	2,425,000	424,086	2,020,888
Canadian Museum of Civilization			
Sales of publications and boutique operations	1,795,000	336,655	999,121
National Museum of Natural Sciences			
Sales of publications and boutique operations	325,000	240,345	255,794
National Museum of Science and Technology			
Sales of publications and boutique operations	750,000	131,059	359,906
Total Program—Budgetary	**5,295,000**	**1,132,145**	**3,635,709**
Total Ministry—Budgetary	**231,886,000**	**232,688,490**	**224,666,052**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	210,192	...
Total Tax Revenue	**210,192**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Telesat Canada—Dividends	1,500,000	1,200,000
Cultural property	805	1,061
	1,500,805	1,201,061
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	612,929	229,850
Sundries	411,671	561,620
	1,024,600	791,470
Privileges, licences and permits—		
General radio service	3,955	357,557
Non general radio service	103,656,534	85,531,715
Sundries	123,126	97,128
	103,783,615	85,986,400
Services and service fees—		
Canadian film and videotape certification	191,924	...
Type approval and testing fees	344,293	322,931
Certification, testing and labelling	1,510,777	1,460,236
Optional services—Use of facilities	...	2,298
Sundries	3,794	220,129
	2,050,788	2,005,594
Proceeds from sales	17,988	33,385
Other non-tax revenue—		
Postal Museum	...	3,000,000
Sundries	218,848	101,511
	218,848	3,101,511
Total Non-Tax Revenue	**108,596,644**	**93,119,421**
Total Department	**108,806,836**	**93,119,421**

Revenue—*Continued*

	Current year	Previous year
	$	$
Canadian Museum of Civilization		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	27,348	...
Adjustments to Payables at Year End (PAYE)	1,755,896	...
Total Program	**1,783,244**	...[2]
Canadian Museum of Nature		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	3,745	...
Adjustments to Payables at Year End (PAYE)	110,085	...
Total Program	**113,830**	...[2]
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	19,606	18,792
Privileges, licences and permits—		
Broadcasting licence fees	57,447,462	52,285,984
Telecommunications fees	9,756,890	8,883,815
	67,204,352	61,169,799
Other non-tax revenue	36,232	42,943
Total Program	**67,260,190**	**61,231,534**
National Archives of Canada		
Tax Revenue—		
Goods and services tax	2,123	...
Total Tax Revenue	**2,123**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	137,941	53,397
Adjustments to Payables at Year End (PAYE)	269,717	124,807
	407,658	178,204
Services and service fees—		
Receipts from photoduplication services	122,227	159,907
Other non-tax revenue	1,256	2,412
Total Non-Tax Revenue	**531,141**	**340,523**
Total Program	**533,264**	**340,523**

	Current year	Previous year
	$	$
National Film Board		
Tax Revenue—		
Goods and services tax	32,553	...
Total Program	**32,553**	...
National Gallery of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	(5,924)	...
Adjustments to Payables at Year End (PAYE)	89,790	...
	83,866	...
Services and service fees	(42,369)	...
Total Program	**41,497**	...[2]
National Library		
Tax Revenue—		
Goods and services tax	2,577	...
Total Tax Revenue	**2,577**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	16,182	21,589
Adjustments to Payables at Year End (PAYE)	20,786	109,914
	36,968	131,503
Services and service fees—		
Computerized library services	1,555,958	1,520,357
Canadian University Theses Program	111,906	176,056
Library delivery service	86,140	77,867
Duplication services	33,573	31,747
	1,787,577	1,806,027
Other non-tax revenue	10,006	7,608
Total Non-Tax Revenue	**1,834,551**	**1,945,138**
Total Program	**1,837,128**	**1,945,138**
National Museum of Science and Technology		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,615	...
Adjustments to Payables at Year End (PAYE)	15,675	...
Total Program	**17,290**	...[2]

Revenue—*Concluded*

	Current year	Previous year
	$	$
National Museums of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	370,724	371,726
Adjustments to Payables at Year End (PAYE)	...	506,255
	370,724	877,981
Services and service fees	1,531,211	5,872,984
Other non-tax revenue	376	757
Total Program	**1,902,311**	**6,751,722**
Ministry Summary		
Tax Revenue—		
Goods and services tax	247,445	...
Total Tax Revenue	247,445	...
Non-Tax Revenue—		
Return on investments	1,500,805	1,201,061
Refunds of previous years' expenditure	3,857,786	1,997,950
Privileges, licences and permits	170,987,967	147,156,199
Services and service fees	5,449,434	9,844,512
Proceeds from sales	17,988	33,385
Other non-tax revenue	266,718	3,155,231
Total Non-Tax Revenue	182,080,698	163,388,338
Total Ministry	**182,328,143**	**163,388,338**

(1) Interest unless otherwise indicated.
(2) All prior year totals are included under National Museums of Canada.

SECTION 5

1990-91
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Competition Tribunal
Copyright Board
Goods and Services Tax Consumer Information Office
Hazardous Materials Information Review Commission
Patented Medicine Prices Review Board
Procurement Review Board
Standards Council of Canada

CONTENTS

	Page
Program objectives and activity descriptions	5.2
Ministry summary	5.5
Programs by activity	5.7
Transfer payments	5.9
Revenue	5.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To promote the fair and efficient operation of the marketplace in Canada.

Activity Description

Consumer Affairs

Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; to inform workers about hazardous materials used in the workplace; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs and Legislative Policy

Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, intellectual property and lobbying, as well as reviewing and revising all departmental legislation. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of corporations, granting and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of patented inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating patented technological information to the public. Registering lobbyists and providing access to the Registry. Representing Canada at international meetings to develop international standards, conventions and treaties on intellectual property, bankruptcy and corporate law.

Competition Law and Policy

Administering the Competition Act and promoting competition policy considerations in the development and implementation of economic policy; promoting public understanding of the content and scope of the Act and of the social and economic significance of an effective competition policy and representing Canada's interest in international competition policy issues.

Administration

Providing overall management and strategic direction, support for human resources and corporate development and central administrative services to the Department by supporting activities aimed at professional satisfaction, strategic and corporate planning, coordination of Cabinet documents, and supporting Federal Provincial relations; by supplying such services as finance, administration, personnel, communications, departmental secretariat and planning coordination and control; and by administering the Government's conflict of interest and post-employment code for the Public Service and registering formal and official documents on behalf of the Government of Canada.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the Competition Act pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the Competition Act. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by corpyright; and, to grant licences to users in the case of unlocatable owners.

Activity Description

Copyright Board

The Copyright Board is an administrative Tribunal which hears and decides on issues submitted to it pursuant to the Copyright Act with respect to the fixation of royalties to be paid to collectives representing the authors of works protected by the Act. The Board may also issue licences to do any Act protected by the law with respect to published works, where the copyright owner cannot be located.

Goods and Services Tax Consumer Information Office

Objective

To inform consumers of the impact of the Goods and Services Tax by undertaking research into and publishing information on the prices of key consumer goods and services.

Activity Description

Goods and Services Tax Consumer Information Office

The Goods and Services Tax Consumer Information Office is an independent organization which:

- undertakes and publishes research with respect to the impact of the GST on the prices of consumer goods and services;
- receives and investigates consumer complaints with respect to the impact of the tax on the prices of consumer goods and services; and
- submits, on a regular basis, reports on its activities to the Governor in Council.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health and Welfare Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the Hazardous Products Act, Canada Labour Code and various provincial and territorial legislation concerning occupational health and safety. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and, to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also prepares an annual report to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Procurement Review Board

Objective

To resolve expeditiously, complaints from Canadian or American suppliers who believe that the procurement process was not carried out in accordance with the Canada—United States Free Trade Agreement.

Activity Description

Procurement Review Board

The Procurement Review Board of Canada receives complaints from potential suppliers of eligible goods in relation to Canadian federal government procurements falling within the scope of the Canada—United States Free Trade Agreement. The Board conducts an investigation and makes a determination with respect to the complaint. The Board's determination could be to dismiss the complaint or to recommend that the responsible governmental institutions effect appropriate remedies such as issuing a new solicitation, seeking new bids, re-evaluating bids, terminating a contract, or awarding the contract or compensation to the complainant. The Board also has the authority to award complainants reasonable costs relating to the filing of a complaint and the preparation of bids.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	128,373,000	...	...	128,373,000	1	Operating expenditures				
...	...	1,992,100	...	1,992,100	1b	Operating expenditures				
					1c	Transfer of $761,399 from Consumer and Corporate Affairs Vote 5				
...	...	1	...	1		Transfer from: Vote 5				
...	...	...	761,399	761,399		TB Vote 5[1]				
...	...	...	6,349,804	6,349,804						
...	128,373,000	1,992,101	7,111,203	137,476,304		Total—Vote 1	135,793,789	1,682,515	...	132,018,326
...	6,967,000	...	...	6,967,000	5	Capital expenditures				
...	...	2,209,000	...	2,209,000	5b	Capital expenditures				
...	...	...	(761,399)	(761,399)		Transfer to Vote 1				
...	6,967,000	2,209,000	(761,399)	8,414,601		Total—Vote 5	7,588,681	825,920	...	6,303,787
...	49,400	...	425	49,825	(S)	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	49,825	...	...	20,012
...	25,000,000	...	...	25,000,000	(S)	Payments to the provinces for the purpose of research and development relating to medicine	25,000,000	...	...	25,000,000
...	14,922,000	...	1,087,000	16,009,000	(S)	Contributions to employee benefit plans	16,009,000	...	...	14,228,000
...	...	...	312,192	312,192	(S)	Refunds of amounts credited to revenue in previous years	312,192	...	...	322,418
...	**175,311,400**	**4,201,101**	**7,749,421**	**187,261,922**		**Total Department—Budgetary**	**184,753,487**	**2,508,435**	...	**177,892,543**
						Competition Tribunal				
...	1,770,000	...	...	1,770,000	10	Program expenditures	1,046,080	723,920	...	1,159,976
...	88,000	...	...	88,000	(S)	Contributions to employee benefit plans	88,000	...	...	85,000
...	**1,858,000**	...	...	**1,858,000**		**Total Program—Budgetary**	**1,134,080**	**723,920**	...	**1,244,976**
						Copyright Board				
...	989,000	...	...	989,000	15	Program expenditures	857,357	131,643	...	797,747
...	90,000	...	...	90,000	(S)	Contributions to employee benefit plans	90,000	...	...	45,000
...	**1,079,000**	...	...	**1,079,000**		**Total Program—Budgetary**	**947,357**	**131,643**	...	**842,747**
						Goods and Services Tax Consumer Information Office				
...	...	19,496,000	...	19,496,000	17b	Program expenditures	15,251,210	4,244,790	...	...
...	...	**19,496,000**	...	**19,496,000**		**Total Program—Budgetary**	**15,251,210**	**4,244,790**	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Hazardous Materials Information Review Commission				
...	1,687,000	...	...	1,687,000	20	Program expenditures	996,985	690,015	...	1,213,840
...	108,000	...	...	108,000	(S)	Contributions to employee benefit plans	108,000	...	...	114,000
...	**1,795,000**	**...**	**...**	**1,795,000**		**Total Program—Budgetary**	**1,104,985**	**690,015**	**...**	**1,327,840**
						Patented Medicine Prices Review Board				
...	2,829,000	...	...	2,829,000	25	Program expenditures				
...	...	240,000	...	240,000	25b	Program expenditures				
...	2,829,000	240,000	...	3,069,000		Total—Vote 25	2,883,234	185,766	...	2,419,584
...	241,000	...	...	241,000	(S)	Contributions to employee benefit plans	241,000	...	...	170,000
...	**3,070,000**	**240,000**	**...**	**3,310,000**		**Total Program—Budgetary**	**3,124,234**	**185,766**	**...**	**2,589,584**
						Procurement Review Board				
...	1,208,000	...	...	1,208,000	30	Program expenditures	1,052,984	155,016	...	1,067,349
...	89,000	...	...	89,000	(S)	Contributions to employee benefit plans	89,000	...	...	...
...	**1,297,000**	**...**	**...**	**1,297,000**		**Total Program—Budgetary**	**1,141,984**	**155,016**	**...**	**1,067,349**
						Standards Council of Canada				
...	5,646,000	...	...	5,646,000	35	Payments to the Standards Council of Canada				
...	...	357,000	...	357,000	35c	Payments to the Standards Council of Canada				
...	5,646,000	357,000	...	6,003,000		Total—Vote 35	5,950,817	52,183	...	7,564,000
...	**5,646,000**	**357,000**	**...**	**6,003,000**		**Total Program—Budgetary**	**5,950,817**	**52,183**	**...**	**7,564,000**
...	**190,056,400**	**24,294,101**	**7,749,421**	**222,099,922**		**Total Ministry—Budgetary**	**213,408,154**	**8,691,768**	**...**	**192,529,039**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	56,362,000	1,230,000	1,439,963	494,283	367,031	...	59,893,277	Consumer affairs	59,847,983	45,294	...	55,972,712
...	37,490,000	1,398,000	2,717,755	(507,138)	794,770	...	41,893,387	Corporate affairs and legislative policy	41,831,477	61,910	...	39,544,922
...	19,590,000	...	601,078	174,550	91,881	...	20,457,509	Competition law and policy	20,425,665	31,844	...	20,873,957
...	28,086,400	(635,899)	1,591,008	718,999	145,935	...	29,906,443	Administration	28,367,438	1,539,005	...	28,396,117
...	141,528,400	1,992,101	6,349,804	880,694	1,399,617	...	152,150,616	Total—Operating	150,472,563	1,678,053	...	144,787,708
								Capital				
...	5,414,000	350,000	...	(1,361,800)	...	...	4,402,200	Consumer affairs	4,365,326	36,874	...	4,252,627
...	701,000	1,752,000	...	(230,400)	...	...	2,222,600	Corporate affairs and legislative policy	2,116,546	106,054	...	1,011,155
...	194,000	244,000	...	(33,900)	...	...	404,100	Competition law and policy	391,570	12,530	...	459,442
...	658,000	(137,000)	...	864,701	...	...	1,385,701	Administration	715,239	670,462	...	580,563
...	6,967,000	2,209,000	...	(761,399)	...	...	8,414,601	Total—Capital	7,588,681	825,920	...	6,303,787
								Transfer payments				
...	1,816,000	...	...	(119,295)	...	...	1,696,705	Consumer affairs	1,692,243	4,462	...	1,801,048
...	25,000,000	...	...	...	...	...	25,000,000	Corporate affairs and legislative policy	25,000,000	...	...	25,000,000
...	26,816,000	...	...	(119,295)	...	...	26,696,705	Total—Transfer payments	26,692,243	4,462	...	26,801,048
								Departmental Summary				
...	63,592,000	1,580,000	1,439,963	(986,812)	367,031	...	65,992,182	Consumer affairs	65,905,552	86,630	...	62,026,387
...	63,191,000	3,150,000	2,717,755	(737,538)	794,770	...	69,115,987	Corporate affairs and legislative policy	68,948,023	167,964	...	65,556,077
...	19,784,000	244,000	601,078	140,650	91,881	...	20,861,609	Competition law and policy	20,817,235	44,374	...	21,333,399
...	28,744,400	(772,899)	1,591,008	1,583,700	145,935	...	31,292,144	Administration	29,082,677	2,209,467	...	28,976,680
...	**175,311,400**	**4,201,101**	**6,349,804**	**...**	**1,399,617**	**...**	**187,261,922**	**Total Department—Budgetary**	**184,753,487**	**2,508,435**	**...**	**177,892,543**
								Competition Tribunal				
...	1,853,000	...	...	...	...	...	1,853,000	Operating	1,108,798	744,202	...	1,206,400
...	5,000	...	...	...	...	...	5,000	Capital	25,282	(20,282)	...	38,576
...	**1,858,000**	**...**	**...**	**...**	**...**	**...**	**1,858,000**	**Total Program—Budgetary**	**1,134,080**	**723,920**	**...**	**1,244,976**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Copyright Board				
...	1,074,000	...	...	...	...	...	1,074,000	Operating	931,969	142,031	...	741,818
...	5,000	...	...	...	...	...	5,000	Capital	15,388	(10,388)	...	100,929
...	**1,079,000**	**...**	**...**	**...**	**...**	**...**	**1,079,000**	**Total Program—Budgetary**	**947,357**	**131,643**	**...**	**842,747**
								Goods and Services Tax Consumer Information Office				
...	...	18,963,000	...	...	...	...	18,963,000	Operating	14,705,929	4,257,071	...	...
...	...	533,000	...	...	...	...	533,000	Capital	545,281	(12,281)	...	...
...	**...**	**19,496,000**	**...**	**...**	**...**	**...**	**19,496,000**	**Total Program—Budgetary**	**15,251,210**	**4,244,790**	**...**	**...**
								Hazardous Materials Information Review Commission				
...	1,680,000	...	...	...	...	...	1,680,000	Operating	1,072,978	607,022	...	1,272,422
...	115,000	...	...	...	...	...	115,000	Capital	32,007	82,993	...	55,418
...	**1,795,000**	**...**	**...**	**...**	**...**	**...**	**1,795,000**	**Total Program—Budgetary**	**1,104,985**	**690,015**	**...**	**1,327,840**
								Patented Medicine Prices Review Board				
...	3,048,000	240,000	...	...	...	...	3,288,000	Operating	2,940,867	347,133	...	2,523,716
...	22,000	...	...	...	...	...	22,000	Capital	183,367	(161,367)	...	65,868
...	**3,070,000**	**240,000**	**...**	**...**	**...**	**...**	**3,310,000**	**Total Program—Budgetary**	**3,124,234**	**185,766**	**...**	**2,589,584**
								Procurement Review Board				
...	1,277,000	...	...	...	...	...	1,277,000	Operating	1,139,192	137,808	...	933,092
...	20,000	...	...	...	...	...	20,000	Capital	2,792	17,208	...	134,257
...	**1,297,000**	**...**	**...**	**...**	**...**	**...**	**1,297,000**	**Total Program—Budgetary**	**1,141,984**	**155,016**	**...**	**1,067,349**
								Standards Council of Canada				
...	5,646,000	357,000	...	...	...	...	6,003,000	Operating	5,950,817	52,183	...	7,564,000
...	**5,646,000**	**357,000**	**...**	**...**	**...**	**...**	**6,003,000**	**Total Program—Budgetary**	**5,950,817**	**52,183**	**...**	**7,564,000**
...	**190,856,400**	**24,294,101**	**6,349,804**	**...**	**1,399,617**	**...**	**222,099,922**	**Total Ministry—Budgetary**	**213,408,154**	**8,691,768**	**...**	**192,839,888**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	600,000	...	...	(10,000)	...	590,000	Grants to various organizations working in the consumer interest	590,000	...	...	600,000
...	**600,000**	**...**	**...**	**(10,000)**	**...**	**590,000**	**Total—Grants**	**590,000**	**...**	**...**	**600,000**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	(109,295)	...	1,106,705	Contributions to various organizations working in the consumer interest	1,102,243	4,462	...	1,201,048
...	**1,216,000**	**...**	**...**	**(109,295)**	**...**	**1,106,705**	**Total—Contributions**	**1,102,243**	**4,462**	**...**	**1,201,048**
							Other transfer payments				
							Corporate affairs and legislative policy				
...	25,000,000	...	...	...	...	25,000,000	(S) Payments to the provinces for the purpose of research and development relating to medicine	25,000,000	...	...	25,000,000
...	**25,000,000**	**...**	**...**	**...**	**...**	**25,000,000**	**Total—Other transfer payments**	**25,000,000**	**...**	**...**	**25,000,000**
							Departmental Summary by Activity				
...	1,816,000	...	...	(119,295)	...	1,696,705	Consumer affairs	1,692,243	4,462	...	1,801,048
...	25,000,000	...	...	...	...	25,000,000	Corporate affairs and legislative policy	25,000,000	...	...	25,000,000
...	**26,816,000**	**...**	**...**	**(119,295)**	**...**	**26,696,705**	**Total Department**	**26,692,243**	**4,462**	**...**	**26,801,048**
...	**26,816,000**	**...**	**...**	**(119,295)**	**...**	**26,696,705**	**Total Ministry**	**26,692,243**	**4,462**	**...**	**26,801,048**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	59,379	...
Total Tax Revenue	**59,379**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,075,139	61,114
Adjustments to Payables at Year End (PAYE)	353,611	750,728
	1,428,750	811,842
Privileges, licences and permits—		
Textile label registration	211,997	234,043
Laboratory fees, electricity and gas, weights and measures	209,767	189,122
Inspection fees, electricity and gas	8,203,375	5,696,046
Inspection fees, weights and measures	1,617,756	1,606,949
Patents operations	25,224,101	24,862,063
Trade marks operations	13,585,422	13,602,355
Copyright operations	350,364	342,246
Industrial designs operations	637,894	653,427
Corporations operations	10,568,820	11,794,793
Bankruptcy: trustee licences	336,525	324,915
Levies under the Bankruptcy Act	4,377,205	3,964,164
Forfeitures and Escheats Act remittances	1,392,586	10,951
Lobbyists registrations operations	8,086	6,665
Fines, electricity and gas, weights and measures acts	48,812	56,814
Fines, consumer products (various acts)	13,564	21,189
Fines, Hazardous Products Act	1,105	22,418
Fines, Copyright Act	72,007	91,132
Fines, Canada Business Corporations Act	17,233	12,029
Fines, Combines Investigation Act	4,211,932	1,125,444
	71,088,551	64,616,765
Services and service fees	3,424	2,517
Other non-tax revenue—		
Court costs	...	44,991
Certificate of authentification	727	...
Premiums and discount on exchange	13,652	13,946
Certified copies	26,727	28,783
Railway mortgages and sales agreements	16,995	23,126
Precious metals	1,911	...
Sundries	22,598	1,976,054
	82,610	2,086,900
Total Non-Tax Revenue	**72,603,335**	**67,518,024**
Total Department	**72,662,714**	**67,518,024**
Competition Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,143	571
Adjustments to Payables at Year End (PAYE)	301	(2,480)
Total Program	**1,444**	**(1,909)**
Copyright Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	40	...
Adjustments to Payables at Year End (PAYE)	182	...
	222	...
Services and service fees	...	5
Total Program	**222**	**5**
Hazardous Materials Information Review Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	6	17,552
Adjustments to Payables at Year End (PAYE)	2,106	75
	2,112	17,627
Services and service fees	189,405	249,359
Total Program	**191,517**	**266,986**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Patented Medicine Prices Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	420	355
Adjustments to Payables at Year End (PAYE)	14,781	32,581
	15,201	32,936
Services and service fees	10	...
Total Program	**15,211**	**32,936**
Procurement Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	332	...
Adjustments to Payables at Year End (PAYE)	286	...
Total Program	**618**	**...**
Ministry Summary		
Tax Revenue—		
Goods and services tax	59,379	...
Total Tax Revenue	59,379	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,448,347	860,496
Privileges, licences and permits	71,088,551	64,616,765
Services and service fees	192,839	251,881
Other non-tax revenue	82,610	2,086,900
Total Non-Tax Revenue	72,812,347	67,816,042
Total Ministry	**72,871,726**	**67,816,042**

SECTION 6

1990-91
PUBLIC ACCOUNTS

Employment and Immigration

Department/Commission
Advisory Council on the Status of Women
Immigration and Refugee Board of Canada
Status of Women—Office of the Co-ordinator

CONTENTS

	Page
Program objectives and activity descriptions	6.2
Ministry summary	6.4
Programs by activity	6.8
Transfer payments	6.12
Details of amounts credited to the vote	6.15
Revenue	6.16

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department/Commission

Corporate Management and Services Program

Objective

To ensure the development and the implementation of policies and programs and to provide strategic, operational and administrative support to enable Employment and Immigration Canada (EIC) to carry out its mission.

Activity Description

Corporate Management and Administration

To ensure efficient and effective delivery of EIC's programs by providing management and administrative support and services in accordance with the policy directives, standards and services approved by EIC and central agencies.

Systems and Procedures

This includes the design, development, implementation and maintenance of computer systems in support of Employment and Immigration programs; the selection and acquisition of computer hardware, software and data communications networks; the development and coordination of EDP security standards; the development of EDP policies and procedures; and provision of technical guidance and training to users of EDP facilities.

Canada Employment and Immigration Advisory Council

Provision of support services for the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian Labour Market consistent with national, social and economic goals in a manner which promotes:

- a labour force which meets national occupational requirements;
- an economy capable of growth and adaptation without undue burden on individuals, groups and regions; and
- equality of opportunity to compete for and have access to jobs.

Activity Description

Human Resource Development Programs

To increase the marketability and employability of Canadians, expand employment opportunities, and to meet the needs of the labour market, by developing, and adapting the skill base through a combination of work-experience and training, mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market. This activity is known as the Canadian Job Strategy.

National Employment Services

Provide workers, client employers and institutions with the necessary information on which to base labour market decisions; match job opportunities with available workers so that employers get the skilled workers they need in a timely and effective manner; encourage private sector human resource planning and provide counselling and advice so that enterprises and individuals make appropriate adjustment to changing labour conditions; and promote and support equity in employment for all residents of Canada.

Unemployment Insurance

To determine eligibility of qualified workers to receive temporary income during periods of unemployment; to protect the integrity of the U.I. Account through the prevention, deterrence or detection of abuse, misuse and fraud; to maintain the legislative base for Unemployment Insurance and the development of appropriate policies and procedures for its administration; to issue and control Social Insurance Numbers to qualified individuals and to manage annuity accounts issued to individuals and groups under the provision of the Government Annuities Act. This activity also includes the Government's contribution to the U.I. Account and the Government's contribution in respect of Fishermen's Benefits.

Canada Employment Centres (CEC) Management and Joint Services

To provide effective and timely management and administrative support for CEC services to the public.

Immigration Program

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Program Operations

To admit, manage and control immigrants, temporary foreign workers, foreign students and other visitors; to develop and establish procedures, guidelines and instructions so that officers of the Department of External Affairs, officers of Revenue Canada Customs and Excise, officers of the Royal Canadian Mounted Police, and Immigration officers can differentiate among non-Canadians who should be admitted to, denied admission to, allowed to remain in, or removed from Canada.

Settlement

To facilitate the settlement and adaptation of recently arrived permanent residents (i.e. immigrants and refugees) so they may become fully participating members of Canadian society as quickly as possible, within reasonable and practical resource parameters.

Adjudication

To adjudicate cases with respect to admission to Canada or removal therefrom, and detention or release during the inquiry and removal process.

Management and Policy Development

To provide the direction, planning, control and coordination necessary to ensure the effective and efficient use of Immigration Program resources, and develop policies and programs for the admission and control of immigrants, temporary workers, foreign students and other visitors, including the management of immigration levels and provision of policy direction to the Department of External Affairs which is responsible for Immigration operations abroad.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interests and concern to women.

Activity Description

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the Status of Women; researches matters pertaining to the Status of Women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the Status of Women.

Immigration and Refugee Board of Canada

Objective

To adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.

Activity Description

Immigration and Refugee Board of Canada

The Immigration Appeal Division provides an independent legal and administrative process for hearing: appeals by certain individuals against removal orders; appeals by Canadian citizen or permanent resident sponsors against the refusal to land a close family member; and appeals by the Minister of Employment and Immigration against decisions either to grant admission to, or not to order the removal of, people seen at an immigration inquiry. The Convention Refugee Determination Division is responsible for ensuring that all persons in Canada claiming to be refugees receive a fair and expeditious hearing, so as to afford protection to genuine refugees, while discouraging abuse by those making refugee claims for reasons other than a need for protection.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the Status of Women.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department/Commission				
						Corporate Management and Services Program				
...	53,211,000	...	...	53,211,000	1	Program expenditures				
...	...	2,645,000	...	2,645,000	1b	Program expenditures				
...	...	1	...	1	1c	Transfer of $3,649,999 from Employment and Immigration Vote 5				
...	...	...	3,649,999	3,649,999		Transfer from: Vote 5				
...	...	...	5,909,000	5,909,000		TB Vote 5[1]				
...	...	...	1,037,000	1,037,000		TB Vote 10[1]				
...	53,211,000	2,645,001	10,595,999	66,452,000		Total—Vote 1	51,785,411	14,666,589	...	56,334,269
...	49,400	...	425	49,825	(S)	Minister of Employment and Immigration—Salary and motor car allowance	49,825	...	...	48,200
...	19,097,000	...	1,391,000	20,488,000	(S)	Contributions to employee benefit plans	20,488,000	...	...	18,326,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8
...	**72,357,400**	**2,645,001**	**11,987,424**	**86,989,825**		**Total Program—Budgetary**	**72,323,236**	**14,666,589**	...	**74,708,477**
...	83,444,000	...	...	83,444,000	5	Employment and Insurance Program Operating expenditures				
...	...	240,000	...	240,000	5b	Transfer of $400,000 from Employment and Immigration Vote 10				
...	...	...	400,000	400,000		Transfer from: Vote 10				
...	...	...	10,987,000	10,987,000		TB Vote 5[1]				
...	...	...	46,408,000	46,408,000		TB Vote 10[1]				
...	...	...	(3,649,999)	(3,649,999)		Transfer to: Vote 1				
...	...	...	(1,161)	(1,161)		Vote 6c				
...	...	...	(486,840)	(486,840)		Vote 17c				
...	83,444,000	240,000	53,657,000	137,341,000		Total—Vote 5	68,704,466	68,636,534	...	80,387,732
					6c	To write-off from the accounts of Canada 27 debts due Her Majesty in Right of Canada in regards to Government Annuities Account overpayments—Transfer of $1,161 from Employment and Immigration Vote 5				
...	...	1	...	1		Transfer from Vote 5				
...	...	...	1,161	1,161						
...	...	1	1,161	1,162		Total—Vote 6c	1,162	...	...	16,930

...	1,461,031,000	...	...	1,461,031,000	10	Grants and contributions				
...	...	49,639,000	...	49,639,000	10a	Contributions				
...	...	1	...	1	10b	Grants listed in the Estimates				
...	...	1	...	1	10c	Grants listed in the Estimates				
...	...	...	131,743,000	131,743,000		Transfer from TB Vote 10[1]				
...	...	...	(400,000)	(400,000)		Transfer to: Vote 5				
...	...	...	(1,756,450)	(1,756,450)		Vote 17c				
...	...	...	(19,732,550)	(19,732,550)		Vote 20				
...	1,461,031,000	49,639,002	109,854,000	1,620,524,002		Total—Vote 10	1,567,829,773	52,694,229	...	1,562,398,808
...	35,000	...	1,023	36,023	(S)	Supplementary retirement benefits—Annuities agents pensions	36,023	...	...	35,304
...	2,889,000,000	(1,319,000,000)	(21,124,238)	1,548,875,762	(S)	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act)	1,548,875,762	...	...	2,423,442,886
...	284,000,000	(227,000,000)	8,636,586	65,636,586	(S)	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act)	65,636,586	...	...	251,013,556
...	95,559,000	...	6,958,000	102,517,000	(S)	Contributions to employee benefit plans	102,517,000	...	...	91,542,000
...	...	...	10,623	10,623	(S)	Refunds of amounts credited to revenue in previous years	10,623	...	...	62,894
...	4,813,069,000	(1,496,128,997)	157,994,155	3,474,942,158		**Total Program—Budgetary**	3,353,611,395	121,330,763	...	4,488,900,110
						Immigration Program				
...	185,530,000	...	...	185,530,000	15	Operating expenditures				
...	...	1,197,000	...	1,197,000	15b	Operating expenditures				
...	...	...	8,872,000	8,872,000		Transfer from TB Vote 5[1]				
...	...	...	(256,449)	(256,449)		Transfer to Vote 20				
...	185,530,000	1,197,000	8,615,551	195,342,551		Total—Vote 15	189,081,242	6,261,309	...	167,900,081
...	...	1,212,997	...	1,212,997	16a	To write-off from the accounts of Canada 3,924 debts due to Her Majesty in Right of Canada amounting in the aggregate of $1,212,996.05 in regards to transportation	1,100,534	112,463	...	293,773
					17c	To write-off from the accounts of Canada 2,225 debts due to Her Majesty in Right of Canada amounting in the aggregate of $2,243,290.28 in regards to transportation loans—Transfer of $486,840 from Employment and Immigration Vote 5 and $1,756,450 from Employment and Immigration Vote 10				
...	...	1	...	1		Transfer from: Vote 5				
...	...	...	486,840	486,840		Vote 10				
...	...	...	1,756,450	1,756,450						
...	...	1	2,243,290	2,243,291		Total—Vote 17c	2,133,372	109,919	...	249,138
...	77,861,000	...	...	77,861,000	20	Contributions				
...	...	14,019,000	...	14,019,000	20b	Transfer of $16,989,000 from Employment and Immigration Vote 10				
					20c	Transfer of $2,743,550 from Employment and Immigration Vote 10 and $256,449 from Employment and Immigration Vote 15				
...	...	1	...	1		Transfer from: Vote 10				
...	...	...	19,732,550	19,732,550		Vote 15				
...	...	...	256,449	256,449						
...	77,861,000	14,019,001	19,988,999	111,869,000		Total—Vote 20	102,450,542	9,418,458	...	86,942,519

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	18,907,000	...	1,377,000	20,284,000	(S)	Contributions to employee benefit plans	20,284,000	...	...	16,781,000
...	...	...	18,124	18,124	(S)	Refunds of amounts credited to revenue in previous years	18,124	...	...	21,269
...	282,298,000	16,428,999	32,242,964	330,969,963		Total budgetary	315,067,814	15,902,149	...	272,187,780
934,436	...	(2,800,000)	22,800,000	20,934,436	(S)	(L) Loans pursuant to the Immigration Act, Section 119. Limit $110,000,000. (Net)	(7,447,591)	...	28,382,027	12,197,122
...	**282,298,000**	**16,428,999**	**32,242,964**	**330,969,963**		**Total Program—Budgetary**	**315,067,814**	**15,902,149**	**...**	**272,187,780**
934,436	**...**	**(2,800,000)**	**22,800,000**	**20,934,436**		**Non-budgetary**	**(7,447,591)**	**...**	**28,382,027**	**12,197,122**
...	**5,167,724,400**	**(1,477,046,997)**	**202,224,543**	**3,892,901,946**		**Total Department/Commission—Budgetary**	**3,741,002,445**	**151,899,501**	**...**	**4,755,796,367**
934,436	**...**	**(2,800,000)**	**22,800,000**	**20,934,436**		**Non-budgetary**	**(7,447,591)**	**...**	**28,382,027**	**12,197,122**
						Advisory Council on the Status of Women				
...	3,540,000	...	...	3,540,000	25	Program expenditures				
...	...	...	14,310	14,310		Transfer from TB Vote 5[1]				
...	3,540,000	...	14,310	3,554,310		Total—Vote 25	3,475,364	78,946	...	3,384,332
...	**3,540,000**	**...**	**14,310**	**3,554,310**		**Total Program—Budgetary**	**3,475,364**	**78,946**	**...**	**3,384,332**
						Immigration and Refugee Board of Canada				
...	55,136,000	...	...	55,136,000	30	Program expenditures				
...	...	18,112,000	...	18,112,000	30b	Program expenditures				
...	55,136,000	18,112,000	...	73,248,000		Total—Vote 30	62,120,277	11,127,723	...	47,421,822
...	6,652,000	...	484,000	7,136,000	(S)	Contributions to employee benefit plans	7,136,000	...	...	4,535,000
...	**61,788,000**	**18,112,000**	**484,000**	**80,384,000**		**Total Program—Budgetary**	**69,256,277**	**11,127,723**	**...**	**51,956,822**

						Status of Women—Office of the Co-ordinator				
...	3,652,000	...	...	3,652,000	35	Program expenditures				
...	...	208,000	...	208,000	35b	Program expenditures				
...	...	425,500	...	425,500	35c	Program expenditures				
...	...	...	94,400	94,400		Transfer from TB Vote 5[1]				
...	3,652,000	633,500	94,400	4,379,900		Total—Vote 35	4,379,889	11	...	3,344,360
...	348,000	...	25,000	373,000	(S)	Contributions to employee benefit plans	373,000	...	...	306,000
...	**4,000,000**	**633,500**	**119,400**	**4,752,900**		**Total Program—Budgetary**	**4,752,889**	**11**	**...**	**3,650,360**
...	**5,237,052,400**	**(1,458,301,497)**	**282,842,253**	**3,981,593,156**		**Total Ministry—**				
934,436	**...**	**(2,800,000)**	**22,800,000**	**20,934,436**		**Budgetary**	**3,818,486,975**	**163,106,181**	**...**	**4,814,787,881**
						Non-budgetary	**(7,447,591)**	**...**	**28,382,827**	**12,197,122**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Commission				
								Corporate Management and Services Program				
								Operating				
...	317,227,400	2,645,001	27,110,000	(4,400,001)	1,120,425	(276,925,000)	66,777,825	Corporate management and administration	54,433,735	12,344,090	...	56,182,597
...	35,644,000	...	4,673,000	(2,000,000)	272,000	(28,725,000)	9,864,000	Systems and procedures	8,375,017	1,488,983	...	7,029,518
...	711,000	...	92,000	400,000	(1,000)	(859,000)	343,000	Canada Employment and Immigration Advisory Council	277,501	65,499	...	318,558
								Revenue credited to the vote:				
...	(257,362,000)	...	(22,563,000)	3,000,000	...	276,925,000[1]	...	Corporate management and administration	...	...	...	...
...	(28,731,000)	...	(1,594,000)	1,600,000	...	28,725,000[2]	...	Systems and procedures	...	...	...	...
...	(473,000)	...	(36,000)	(350,000)	...	859,000[1]	...	Canada Employment and Immigration Advisory Council	...	...	...	...
...	67,016,400	2,645,001	7,682,000	(1,750,001)	1,391,425	...	76,984,825	Total—Operating	63,086,253	13,898,572	...	63,530,673
								Capital				
...	1,549,000	...	(20,000)	11,050,000	...	(4,250,000)	8,329,000	Corporate management and administration	7,823,881	505,119	...	6,402,794
...	28,832,000	...	(414,000)	(1,500,000)	...	(25,343,000)	1,575,000	Systems and procedures	1,383,599	191,401	...	4,775,010
...	1,000	...	...	100,000	...	...	101,000	Canada Employment and Immigration Advisory Council	29,503	71,497	...	...
								Revenue credited to the vote:				
...	...	...	...	(4,250,000)	...	4,250,000[1]	...	Corporate management and administration	...	...	...	...
...	(25,041,000)	...	(302,000)	...	...	25,343,000[1]	...	Systems and procedures	...	...	...	...
...	5,341,000	...	(736,000)	5,400,000	...	...	10,005,000	Total—Capital	9,236,983	768,017	...	11,177,804
								Program Summary				
...	61,414,400	2,645,001	4,527,000	5,399,999	1,120,425	...	75,106,825	Corporate management and administration	62,257,616	12,849,209	...	62,585,391
...	10,704,000	...	2,363,000	(1,900,000)	272,000	...	11,439,000	Systems and procedures	9,758,616	1,680,384	...	11,804,528
...	239,000	...	56,000	150,000	(1,000)	...	444,000	Canada Employment and Immigration Advisory Council	307,004	136,996	...	318,558
...	**72,357,400**	**2,645,001**	**6,946,000**	**3,649,999**	**1,391,425**	**...**	**86,989,825**	**Total Program—Budgetary**	**72,323,236**	**14,666,589**	**...**	**74,708,477**
								Employment and Insurance Program				
								Operating				
...	132,396,000	240,000	33,056,000	(59,724,000)	(1,320,000)	(4,000,000)	100,648,000	Human resource development programs	98,779,493	1,868,507	...	103,661,000

...	261,496,000	...	30,029,000	6,936,000	839,000	(267,195,000)	32,105,000	National employment services	30,822,376	1,282,624	...	32,731,000
...	3,307,742,000	(1,318,999,999)	81,420,000	(9,498,839)	(15,775,215)	(490,358,000)	1,554,529,947	Unemployment insurance	1,553,693,042	836,905	...	2,428,284,121
...	135,529,000	...	71,658,000	46,950,000	2,101,623	(159,036,000)	97,202,623	Canada Employment Centres (CEC) management and joint services	32,799,964	64,402,659	...	26,780,168
...	(1,269,000)	...	(4,167,000)	1,436,000	...	4,000,000[1]	...	Revenue credited to the vote: Human resource development programs	...	...	...	...
...	(244,325,000)	...	(15,170,000)	(7,700,000)	...	267,195,000[1]	...	National employment services	...	...	...	...
...	(413,168,000)	...	(65,690,000)	(11,500,000)	...	490,358,000[1]	...	Unemployment insurance	...	...	...	...
...	(110,864,000)	...	(73,834,000)	25,662,000	...	159,036,000[1]	...	Canada Employment Centres (CEC) management and joint services	...	...	...	...
...	3,067,537,000	(1,318,759,999)	57,302,000	(7,438,839)	(14,154,592)	...	1,784,485,570	Total—Operating	1,716,094,875	68,390,695	...	2,591,456,289
								Capital				
...	153,000	...	93,000	1,000,000	...	...	1,246,000	Human resource development programs	1,118,202	127,798	...	774,000
...	211,000	...	12,000	3,000,000	...	(3,223,000)	...	National employment services	...	...	...	...
...	14,305,000	...	(8,783,000)	(2,500,000)	...	(3,022,000)	...	Unemployment insurance	...	...	...	...
...	348,000	...	56,000	10,100,000	...	(7,454,000)	3,050,000	Canada Employment Centres (CEC) management and joint services	2,931,959	118,041	...	3,257,457
...	(211,000)	...	(12,000)	(3,000,000)	...	3,223,000[1]	...	Revenue credited to the vote: National employment services	...	...	...	...
...	(14,305,000)	...	8,783,000	2,500,000	...	3,022,000[2]	...	Unemployment insurance	...	...	...	...
...	...	...	(56,000)	(7,398,000)	...	7,454,000[1]	...	Canada Employment Centres (CEC) management and joint services	...	...	...	...
...	501,000	...	93,000	3,702,000	...	...	4,296,000	Total—Capital	4,050,161	245,839	...	4,031,457
								Transfer payments				
...	1,853,945,000	49,639,002	352,743,000	(24,033,607)	...	...	2,232,293,395	Human resource development programs	2,105,524,117	126,769,278	...	1,975,000,427
...	12,086,000	...	...	2,144,607	...	...	14,230,607	National employment services	13,431,656	798,951	...	11,670,381
...	284,000,000	(227,000,000)	...	...	8,636,586	...	65,636,586	Unemployment insurance	65,636,586	...	...	251,013,556
...	(405,000,000)	...	(221,000,000)	...	...	...	(626,000,000)	Benefits paid in accordance with the following sections of the Unemployment Insurance Act: Sections 24, 25 and 26 with respect to the human resource development programs activity	(551,126,000)	(74,874,000)	...	(424,272,000)
...	1,745,031,000	(177,360,998)	131,743,000	(21,889,000)	8,636,586	...	1,686,160,588	Total—Transfer payments	1,633,466,359	52,694,229	...	1,813,412,364
								Program Summary				
...	1,580,225,000	49,879,002	160,725,000	(81,321,607)	(1,320,000)	...	1,708,187,395	Human resource development programs	1,654,295,812	53,891,583	...	1,655,163,427
...	29,257,000	...	14,859,000	1,380,607	839,000	...	46,335,607	National employment services	44,254,032	2,081,575	...	44,401,381
...	3,178,574,000	(1,545,999,999)	15,730,000	(20,998,839)	(7,138,629)	...	1,620,166,533	Unemployment insurance	1,619,329,628	836,905	...	2,679,297,677
...	25,013,000	...	(2,176,000)	75,314,000	2,101,623	...	100,252,623	Canada Employment Centres (CEC) management and joint services	35,731,923	64,520,700	...	30,037,625
...	**4,813,069,000**	**(1,496,120,997)**	**189,138,000**	**(25,625,839)**	**(5,518,006)**	...	**3,474,942,158**	**Total Program—Budgetary**	**3,353,611,395**	**121,330,763**	...	**4,408,900,110**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Immigration Program				
								Operating				
...	171,651,000	...	(5,426,000)	(15,130,449)	(1,130,000)	...	149,964,551	Program operations	147,371,069	2,593,482	...	126,450,814
...	8,327,000	2,312,998	(25,000)	(3,856,710)	(113,876)	...	6,644,412	Settlement	4,628,458	2,015,954	...	2,074,145
...	7,036,000	...	1,495,000	(250,000)	70,000	...	8,351,000	Adjudication	7,741,008	609,992	...	7,118,583
...	17,036,000	97,000	12,832,000	17,624,000	2,569,000	...	50,158,000	Management and policy development	49,115,541	1,042,459	...	45,031,949
...	204,050,000	2,409,998	8,876,000	(1,613,159)	1,395,124	...	215,117,963	Total—Operating	208,856,076	6,261,887	...	180,675,491
								Capital				
...	335,000	...	(4,000)	1,000,000	...	...	1,331,000	Program operations	1,300,637	30,363	...	1,011,056
...	7,000	...	...	50,000	...	...	57,000	Settlement	21,936	35,064	...	...
...	16,000	...	...	150,000	...	...	166,000	Adjudication	114,885	51,115	...	116,121
...	29,000	...	...	2,400,000	...	...	2,429,000	Management and policy development	2,323,738	105,262	...	3,442,593
...	387,000	...	(4,000)	3,600,000	...	...	3,983,000	Total—Capital	3,761,196	221,804	...	4,569,770
								Transfer payments				
...	600,000	...	...	...	...	...	600,000	Program operations	264,748	335,252	...	...
...	77,261,000	14,019,001	...	19,988,999	...	...	111,269,000	Settlement	102,185,794	9,083,206	...	86,942,519
...	77,861,000	14,019,001	...	19,988,999	...	...	111,869,000	Total—Transfer payments	102,450,542	9,418,458	...	86,942,519
								Non-budgetary				
934,436	...	(2,800,000)	...	...	22,800,000	...	20,934,436	Settlement	(7,447,591)	...	28,382,027	12,197,122
								Program Summary				
...	172,586,000	...	(5,430,000)	(14,130,449)	(1,130,000)	...	151,895,551	Program operations	148,936,454	2,959,097	...	127,461,870
								Settlement—				
...	85,595,000	16,331,999	(25,000)	16,182,289	(113,876)	...	117,970,412	Budgetary	106,836,188	11,134,224	...	89,016,664
934,436	...	(2,800,000)	...	...	22,800,000	...	20,934,436	Non-budgetary	(7,447,591)	...	28,382,027	12,197,122
...	7,052,000	...	1,495,000	(100,000)	70,000	...	8,517,000	Adjudication	7,855,893	661,107	...	7,234,704
...	17,065,000	97,000	12,832,000	20,024,000	2,569,000	...	52,587,000	Management and policy development	51,439,279	1,147,721	...	48,474,542
								Total Program—				
...	**282,298,000**	**16,428,999**	**8,872,000**	**21,975,840**	**1,395,124**	**...**	**330,969,963**	**Budgetary**	**315,067,814**	**15,902,149**	**...**	**272,187,780**
934,436	**...**	**(2,800,000)**	**...**	**...**	**22,800,000**	**...**	**20,934,436**	**Non-budgetary**	**(7,447,591)**	**...**	**28,382,027**	**12,197,122**
								Total Department/Commission—				
...	**5,167,724,400**	**(1,477,046,997)**	**204,956,000**	**...**	**(2,731,457)**	**...**	**3,892,901,946**	**Budgetary**	**3,741,002,445**	**151,899,501**	**...**	**4,755,796,367**
934,436	**...**	**(2,800,000)**	**...**	**...**	**22,800,000**	**...**	**20,934,436**	**Non-budgetary**	**(7,447,591)**	**...**	**28,382,027**	**12,197,122**

								Advisory Council on the Status of Women				
...	3,515,000	...	14,310	...	...	...	3,529,310	Operating	3,366,718	162,592	...	3,295,888
...	25,000	...	...	...	...	...	25,000	Capital	108,646	(83,646)	...	88,444
...	**3,540,000**	**...**	**14,310**	**...**	**...**	**...**	3,554,310	**Total Program—Budgetary**	3,475,364	**78,946**	**...**	**3,384,332**
								Immigration and Refugee Board of Canada				
...	60,982,000	15,683,000	...	...	484,000	...	77,149,000	Operating	65,717,861	11,431,139	...	49,593,458
...	806,000	2,429,000	...	...	...	...	3,235,000	Capital	3,538,416	(303,416)	...	2,363,364
...	**61,788,000**	**18,112,000**	**...**	**...**	**484,000**	**...**	80,384,000	**Total Program—Budgetary**	69,256,277	**11,127,723**	**...**	**51,956,822**
								Status of Women—Office of the Co-ordinator				
...	3,964,000	633,500	94,400	...	25,000	...	4,716,900	Operating	4,446,743	270,157	...	3,643,483
...	36,000	...	...	...	...	...	36,000	Capital	306,146	(270,146)	...	6,877
...	**4,000,000**	**633,500**	**94,400**	**...**	**25,000**	**...**	4,752,900	**Total Program—Budgetary**	4,752,889	**11**	**...**	**3,650,360**
								Total Ministry—				
...	**5,237,052,400**	**(1,458,301,497)**	**205,064,710**	**...**	**(2,222,457)**	**...**	3,981,593,156	Budgetary	3,818,486,975	**163,106,181**	**...**	**4,814,787,881**
934,436	**...**	**(2,800,000)**	**...**	**...**	**22,800,000**	**...**	20,934,436	Non-budgetary	(7,447,591)	**...**	**28,382,027**	**12,197,122**

(1) The amount of revenue credited to the vote available for spending was increased during the year.
(2) The amount of revenue credited to the vote available for spending was reduced during the year.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department/Commission				
							Employment and Insurance Program				
							Grants				
							Human resource development programs				
							Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development				
...	78,568,000	...	...	26,500,000	...	105,068,000		94,687,956	10,380,044	...	75,825,241
							Grant to the XIV World Congress of the International Association for Educational and Vocational Guidance				
...	...	...	...	15,000	...	15,000		15,000	...	...	...
							Grants to the Sectoral Training Fund of the electrical and electronics manufacturing industry				
...	...	1	...	249,999	...	250,000		250,000	...	...	...
							Grants to corporate employers and associations to promote student employment opportunities				
...	...	1	...	430,000	...	430,001		428,726	1,275	...	428,995
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	543,480
...	78,568,000	2	...	27,194,999	...	105,763,001		95,381,682	10,381,319	...	76,797,716
							National employment services				
...	175,000	...	...	...	...	175,000	Frontier College of Canada	175,000	...	...	...
							Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups				
...	390,000	...	...	135,000	...	525,000		460,165	64,835	...	389,965
							Grants to voluntary organizations—				
...	1,000,000	...	...	...	...	1,000,000	Literacy Corps	1,000,000	...	...	1,000,000
...	1,565,000	...	...	135,000	...	1,700,000		1,635,165	64,835	...	1,389,965
...	**80,133,000**	**2**	**...**	**27,329,999**	**...**	**107,463,001**	**Total—Grants**	**97,016,847**	**10,446,154**	**...**	**78,187,681**

							Contributions				
							Human resource development programs				
							Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the				
...	1,370,219,760	49,639,000	131,743,000	(51,228,606)	...	1,500,373,154	Canadian labour market	1,458,859,195	41,513,959	...	1,473,530,711
							Contribution to the province of Nova Scotia for restructuring of institutional and				
...	157,240	...	...	...	...	157,240	vocational training systems	157,240	...	...	400,000
...	1,370,377,000	49,639,000	131,743,000	(51,228,606)	...	1,500,530,394		1,459,016,435	41,513,959	...	1,473,930,711
							National employment services				
							Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including undischarged commitments under				
...	10,421,000	...	...	1,993,000	...	12,414,000	previous agreements	11,679,884	734,116	...	9,886,256
							Job Accommodation Network of				
...	100,000	...	...	16,607	...	116,607	America	116,607	...	...	94,160
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	300,000
...	10,521,000	...	...	2,009,607	...	12,530,607		11,796,491	734,116	...	10,280,416
							Unemployment insurance				
							(S) Government's contribution in respect of				
...	284,000,000	(227,000,000)	...	...	8,636,586	65,636,586	fishermen's benefits	65,636,586	...	...	251,013,556
...	**1,664,898,000**	**(177,361,000)**	**131,743,000**	**(49,218,999)**	**8,636,586**	**1,578,697,587**	**Total—Contributions**	**1,536,449,512**	**42,248,075**	**...**	**1,735,224,683**
							Program Summary by Activity				
							Human resource development				
...	1,448,945,000	49,639,002	131,743,000	(24,033,607)	...	1,606,293,395	programs	1,554,398,117	51,895,278	...	1,550,728,427
...	12,086,000	...	...	2,144,607	...	14,230,607	National employment services	13,431,656	798,951	...	11,670,381
...	284,000,000	(227,000,000)	...	...	8,636,586	65,636,586	Unemployment insurance	65,636,586	...	...	251,013,556
...	**1,745,031,000**	**(177,360,998)**	**131,743,000**	**(21,889,000)**	**8,636,586**	**1,686,160,588**	**Total Program**	**1,633,466,359**	**52,694,229**	**...**	**1,813,412,364**
							Immigration Program				
							Grants				
							Settlement				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	**...**	**...**	**...**	**...**	**...**	**...**	**Total—Grants**	**...**	**...**	**...**	**5,000,000**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Program operations				
...	600,000	...	...	...	...	600,000	Refugee backlog information program	264,748	335,252	...	...
							Settlement				
...	62,892,000	5,319,001	...	12,988,999	...	81,200,000	Adjustment assistance	74,783,365	6,416,635	...	69,278,137
...	7,369,000	...	...	3,000,000	...	10,369,000	Immigrant settlement and adaptation	9,848,560	520,440	...	7,370,331
...	1,000,000	...	...	100,000	...	1,100,000	Host program	999,042	100,958	...	787,783
...	6,000,000	...	...	3,900,000	...	9,900,000	Designated counsel	9,717,658	182,342	...	...
...	...	8,700,000	...	...	...	8,700,000	Language orientation program	6,837,169	1,862,831	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,506,268
...	77,261,000	14,019,001	...	19,988,999	...	111,269,000		102,185,794	9,083,206	...	81,942,519
...	**77,861,000**	**14,019,001**	**...**	**19,988,999**	**...**	**111,869,000**	**Total—Contributions**	**102,450,542**	**9,418,458**	**...**	**81,942,519**
							Program Summary by Activity				
...	600,000	...	...	...	...	600,000	Program operations	264,748	335,252	...	...
...	77,261,000	14,019,001	...	19,988,999	...	111,269,000	Settlement	102,185,794	9,083,206	...	86,942,519
...	**77,861,000**	**14,019,001**	**...**	**19,988,999**	**...**	**111,869,000**	**Total Program**	**102,450,542**	**9,418,458**	**...**	**86,942,519**
...	**1,822,892,000**	**(163,341,997)**	**131,743,000**	**(1,900,001)**	**8,636,586**	1,798,029,588	**Total Department/Commission**	1,735,916,901	**62,112,687**	**...**	**1,900,354,883**
...	**1,822,892,000**	**(163,341,997)**	**131,743,000**	**(1,900,001)**	**8,636,586**	1,798,029,588	Total Ministry	1,735,916,901	**62,112,687**	**...**	**1,900,354,883**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Commission			
Corporate Management and Services Program			
Budgetary (respendable revenues)			
Corporate management and administration			
Recoverable expenditures from the Unemployment Insurance Account	257,362,000	281,039,000	248,524,000
Recovery—Secondment expense—Other Government departments	...	12,543	238
	257,362,000	281,051,543	248,524,238
Systems and procedures			
Recoverable expenditures from the Unemployment Insurance Account	53,772,000	53,692,000	27,252,000
Recovery—Secondment expense—Other Government departments	...	62	...
	53,772,000	53,692,062	27,252,000
Canada Employment and Immigration Advisory Council			
Recoverable expenditures from the Unemployment Insurance Account	473,000	810,000	754,000
Recovery—Secondment expense—Other Government departments	...	797	...
	473,000	810,797	754,000
Total Program—Budgetary	**311,607,000**[1]	**335,554,402**	**276,530,238**
Employment and Insurance Program			
Budgetary (respendable revenues)			
Human resource development programs			
Recoverable expenditures from the Unemployment Insurance Account	1,269,000	3,871,000	2,102,000
Recovery—Secondment expense—Other Government departments	...	1,193	...
	1,269,000	3,872,193	2,102,000
National employment services			
Recoverable expenditures from the Unemployment Insurance Account	244,536,000	269,813,000	233,224,000
Recovery—Secondment expense—Other Government departments	...	2,447	...
	244,536,000	269,815,447	233,224,000
Unemployment insurance			
Recoverable expenditures from the Unemployment Insurance Account	427,473,000	492,903,000	430,407,000
Recovery—Secondment expense—Other Government departments	...	1,607	...
	427,473,000	492,904,607	430,407,000
Canada Employment Centres (CEC) management and joint services			
Recoverable expenditures from the Unemployment Insurance Account	110,864,000	165,526,000	147,798,000
Recovery—Secondment expense—Other Government departments	...	684	4,029
	110,864,000	165,526,684	147,802,029
Total Program—Budgetary	**784,142,000**[1]	**932,118,931**	**813,535,029**
Immigration Program			
Budgetary (respendable revenues)			
Recovery—Secondment expense—Other Government departments	...	18,771	6,412
Non-budgetary (respendable receipts)			
Settlement			
Loan repayments. (Net)—Section 119	(2,800,000)	7,447,591	(12,197,122)
Total Program—			
Budgetary	**...**	**18,771**	**6,412**
Non-budgetary	**(2,800,000)**	**7,447,591**	**(12,197,122)**
Total Department/Commission—			
Budgetary	**1,095,749,000**[1]	**1,267,692,104**	**1,090,871,679**
Non-budgetary	**(2,800,000)**	**7,447,591**	**(12,197,122)**
Total Ministry—			
Budgetary	**1,095,749,000**	**1,267,692,104**	**1,090,871,679**
Non-budgetary	**(2,800,000)**	**7,447,591**	**(12,197,122)**

[1] The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year	Previous year
	$	$
Department/Commission		
Corporate Management and Services Program		
Tax Revenue—		
Goods and services tax	140	...
Total Tax Revenue	**140**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of previous year's lost	...	(5)
Salary overpayments	26,646	(851)
Annuities overpayments	...	4,225
Sundries	142,618	238,135
Adjustments to Payables at Year End (PAYE)	1,164,755	930,872
	1,334,019	1,172,376
Services and service fees—		
Special services	...	2,189
Other non-tax revenue—		
Prior year adjustment	...	395
Court costs	159	547
Miscellaneous revenue	257	...
Conscience money	144	...
Crown owned housing	766	...
Actuarial surplus/Annuities account	2,513,149	3,051,777
Sundries	3,892	457
	2,518,367	3,053,176
Total Non-Tax Revenue	**3,852,386**	**4,227,741**
Total Program	**3,852,526**	**4,227,741**
Employment and Insurance Program		
Tax Revenue—		
Goods and services tax	408	...
Total Tax Revenue	**408**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of bad debts	20,429	13,253
Salary overpayments	123,955	206,318
Recovery—Previous year's loss of money	7,186	8,622
Overpayment reported in GARS	1,130,855	2,623,880
National Training Program—Allowances	130,239	354,718
National Training Program—Industrial	859	...
Job entry—Canadian Jobs Strategy	1,389,188	1,253,890
Job development—Canadian Jobs Strategy	608,080	2,706,609
Skill investment—Canadian Jobs Strategy	268,109	66,398
Skill shortages—Canadian Jobs Strategy	109,429	67,750
Outreach Program	131,902	73,369
Manpower mobility and trainee travel grant	12,944	15,814
Local Employment Assistance Program	70,656	64,920
Canada Works and Young Canada Works	56,167	168,856
Youth Training Option	5,500	5,585
Canada Community Development Projects	7,161	91,037
Local Economic Development Assistance Program	185	51,394
Community Employment Program	31,589	40,091
Course purchase—Overpayment	13,678	79,835
Recovery of previous year's lost	...	1,868
Sundries	3,857,608	3,452,137
Adjustments to Payables at Year End (PAYE)	2,114,418	2,446,890
	10,090,137	13,793,234
Services and service fees—		
Employment authorization	225	...
Special services	...	20,107
Access to information	1,917	1,115
	2,142	21,222
Other non-tax revenue—		
Crown housing	202,630	209,054
Court costs	262	2,656
Conscience money	10	1,076
Unemployment Insurance fines	2,031,917	2,620,115
Sundries	34,738	114,688
	2,269,557	2,947,589
Total Non-Tax Revenue	**12,361,836**	**16,762,045**
Total Program	**12,362,244**	**16,762,045**
Immigration Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Assisted passage scheme	535,687	419,714
	535,687	419,714

Revenue—*Concluded*

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Recovery of previous year's lost	121	670
Recovery of bad debts	877	...
Salary overpayment	49,186	...
Transportation assistance to settlers	31	...
Recoverable adjustment assistance	1,642	3,428
Immigration adjustment assistance	51,571	63,657
Sundries	90,822	102,450
Adjustments to Payables at Year End (PAYE)	584,662	819,293
	778,912	989,498
Services and service fees—		
Application fees—		
Permanent residence	25,221,155	13,697,532
Employment authorization	9,572,271	5,864,871
Employment authorization—Entertainers	398,804	236,347
Visitor visa extension	3,437,915	3,137,785
Amendment/verification of landing	423,955	410,402
Amendment/verification of landing—Family	28,575	23,115
Rate of exchange differential	13,458	11,324
Special services	1,500	167
Access to information	10	...
Prepaid telegrams and cables	900	911
Students	1,350	75
	39,099,893	23,382,529
Other non-tax revenue—		
Court costs	628	...
Conscience money	2,043	50
Immigration fines	1,078,950	639,409
Forfeitures	678,026	429,153
Deportation expenses	3,794,025	578,407
Sundries	9,608	16,188
	5,563,280	1,663,207
Total Program	**45,977,772**	**26,454,948**
Total Department/Commission	**62,192,542**	**47,444,734**

	Current year	Previous year
	$	$
Immigration and Refugee Board of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	9,712	14,803
Adjustments to Payables at Year End (PAYE)	261,007	342
	270,719	15,145
Proceeds from sales	42,128	171
Other non-tax revenue	120	890
Total Program	**312,967**	**16,206**
Status of Women—Office of the Co-ordinator		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	295	...
Adjustments to Payables at Year End (PAYE)	5,866	5,112
	6,161	5,112
Other non-tax revenue	5	20
Total Program	**6,166**	**5,132**
Ministry Summary		
Tax Revenue—		
Goods and services tax	548	...
Total Tax Revenue	548	...
Non-Tax Revenue—		
Return on investments	535,687	419,714
Refunds of previous years' expenditure	12,479,948	15,975,365
Services and service fees	39,102,035	23,405,940
Proceeds from sales	42,128	171
Other non-tax revenue	10,351,329	7,664,882
Total Non-Tax Revenue	62,511,127	47,466,072
Total Ministry	**62,511,675**	**47,466,872**

(1) Interest unless otherwise indicated.

SECTION 7

1990-91
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada Limited
Petro-Canada International Assistance Corporation

CONTENTS

	Page
Program objectives and activity descriptions	7.2
Ministry summary	7.5
Programs by activity	7.8
Transfer payments	7.11
Details of amounts credited to the vote	7.18
Revenue	7.18

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To advance the development of Canada's economy, in a manner consistent with federal environmental and social objectives, by contributing to the timely and efficient development and use of Canada's mineral and energy resources and by augmenting knowledge and understanding of the Canadian landmass.

Activity Description

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, and on energy markets, transportation, and storage; conducts analysis and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interest internationally; develops, maintains and tests contigency plans for energy emergencies; assesses Canada's non-conventional energy supplies; develops initiatives to promote efficient development and use of energy in Canada; and conducts analysis and provides information on the financial and investment performance of the petroleum industry in Canada.

Administration of Frontier Oil and Gas Lands

Prepares regulations and legislation; negotiates, disposes and manages oil and gas rights; approves development and production plans; supervises and regulates oil and gas activities; evaluates oil and gas potential; negotiates and monitors Canada's benefits; sets environmental conditions, including oil spill contingency plans; promotes applied research on oil and gas matters related to the approval process; and coordinates interdepartmental and intergovernmental cooperative resource management efforts.

Mineral and Metal Policy

Develops and implements an integrated approach to mineral policy and mineral program planning; provides policy advice to the Minister, senior officials, other federal departments, other governments and industry on mineral products, markets, economics and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces and territories; develops, implements and manages commodity-specific programs and initiatives; designs and administers incentive programs to encourage oil, gas and mining exploration and development; monitors and forecasts activity levels and impacts of programs on target industries; and provides timely and accurate economic, technical and scientific information on the minerals and metals sector.

Mineral and Energy Technology

Conducts and sponsors, in partnership with industry, universities and research institutes, research and engineering development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium, and other fuels, together with selected areas of energy conservation, efficiency and diversification, and energy fuels transportation; transfers technology to the private sector; and identifies in cooperation with clients technological opportunities in mining, metallurgy and energy. Regulates throughout Canada the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, tests and authorizes explosives; provides technical advice on explosives to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety. Develops federal energy R&D policies to support national energy strategy options; plans and coordinates federal energy R&D activities; collects and disseminates the information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal energy R&D resources; plans and implements information, research, development and demonstration and technology transfer activities to promote energy efficiency and diversity.

Geological Surveys

Conducts geological, geophysical and geochemical research and surveys; operates national networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological phenomena posing hazards to human activities and the environment; develops geophysical and other technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; cooperates with the provinces; provides advice to Government; and produces and disseminates maps and reports. Provides coordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; provides professional, technical and managerial advice and support to clients; and provides information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying and Mapping and Remote Sensing

Establishes and maintains a national network of accurately positioned horizontal and vertical reference monuments; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes and distributes topographical and electoral maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada", regulates and manages property surveys on federal lands; and maintains international boundaries. Revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of

satelllite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D by industry, universities and governmental agencies; promotes and coordinates the development of geographical information, system technologies and applications; promotes the development of international marketing abilities of the Canadian surveying, mapping and remote sensing industry and assists such marketing where appropriate; and provides technical assistance to operational users of remote sensing for resource management and environmental monitoring.

Administration

Provides overall policy and direction to align departmental objectives to ministerial and governmental priorities, to set goals and monitor results and to manage allocated resources in an effective and efficient manner. Provides financial, human resources, administrative and informatics management and support services to departmental operations.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and Participation in Measures for International Control of Atomic Energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

(i) the construction and operation of pipelines and international power lines,

(ii) traffic, tolls and tariffs of pipelines, and

(iii) exports of gas, oil, and electricity and imports of gas and oil; and to advise the Minister of Energy, Mines and Resources on the development and use of energy resources.

Activity Description

Energy Regulation and Advice

- Advice and Inquiry: Use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas, and electricity. Inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy security.
- Facilities Regulation: Ensuring expeditious, safe, and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, Tolls, and Tariffs Regulation: Ensuring that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy Trade: Ensuring Canadian interests are served through participation in the developing North American market for electrical power, gas, and oil.
- Program Management and Services: Providing effective support and advice to Board Members, departmental managers, and employees so that program objectives may be achieved.

Petro-Canada Limited

Objective

To mobilize capital and Canadian skills toward the efficient commercialization of Canada's energy resources to meet the energy requirements of Canadians and Canada's energy goals.

Activity Description

Undertakings Requested by the Government
Activities carried out on behalf of, or at the direction of, the Government in accordance with Section 23 of the Petro-Canada Act, and for which direct budgetary compensation is provided.

Western Canada Exploration and Development
To engage in and facilitate increased exploration and production of oil and gas and related products in the land-based areas of Canada, particularly over the short to medium term; to engage in and facilitate the development of the oil sands; to pursue enhanced recovery opportunities from conventional oil, heavy oil and oil sands; and to perform high-quality technical services and research in support of operational requirements.

Frontier Exploration and Development
To engage in the exploration and development of long-term supplies of oil and gas in the frontier areas, with highest priority on the early production of oil; to press for the acceleration, delineation and development of known oil and gas reserves, particularly on the East Coast; and to participate, at a modest scale, in selected commercially attractive international exploration and development opportunities.

Investment in Special Projects
Investment in major projects such as Syncrude, a mining venture for the extraction and upgrading of oil from the Athabasca Tar Sands.

Petro-Canada Products
To establish and maintain a self-sustaining presence in the downstream refining and marketing business in all regions of the country, through effective improvements to the Corporation's base of operations, adjustments of imbalances in regional refining, marketing and product supply systems, and the provision of hydrocarbon-related products and services to Canadian consumers, with the emphasis on Petro-Canada's unique Canadian identity.

Corporate Items
Includes administrative capital, debt servicing, share purchases, dividend payments and other corporate operating expenditures.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	388,519,000	...	...	388,519,000	1	Department Operating expenditures				
...	...	5,820,500	...	5,820,500	1b	Operating expenditures				
...	...	...	9,947,866	9,947,866		Transfer from TB Vote 5[1]				
...	388,519,000	5,820,500	9,947,866	404,287,366		Total—Vote 1				
...	44,728,000	...	...	44,728,000	5	Capital expenditures	403,364,445	922,921		398,841,966
...	...	56,000	...	56,000	5b	Capital expenditures			...	
...	44,728,000	56,000	...	44,784,000		Total—Vote 5				
...	365,857,000	...	...	365,857,000	10	Grants and contributions	44,308,834	475,166		43,150,353
...	...	39,020,000	...	39,020,000	10b	Contributions			...	
...	365,857,000	39,020,000	...	404,877,000		Total—Vote 10				
...	49,400	...	425	49,825	(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	309,627,862	95,249,138		335,883,274
...	33,581,000	...	2,445,000	36,026,000	(S)	Contributions to employee benefit plans	49,825	...	...	48,200
...	5,000,000	3,200,000	152,211	8,352,211	(S)	Payments to Interprovincial Pipe Line Company in respect of deficiencies related to the Montreal extension	36,026,000	...	...	33,022,000
32,812,846	8,220,000	...	(8,220,000)	32,812,846	(S)	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	8,352,211	...	...	10,076,615
						Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to Section 237(1) of the Act				
32,812,846	8,220,000	...	(8,220,000)	32,812,846		Total				
178,971,405	56,900,000	(32,000,000)	(24,900,000)	178,971,405	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	2,825,892	...	29,986,954	8,302,998
...	2,800,000	...	(390,000)	2,410,000	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada Newfoundland Atlantic Accord Implementation Act)	23,865,116	...	155,106,289	10,619,193
...	...	...	500,000,000	500,000,000	(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act	2,410,000	...	...	2,377,422
...	...	...	875,000	875,000	(S)	Total annual authorized limit in accordance with Section 86(3) of the Act. Limit of $500,000,000				
...	...	...	14,227	14,227	(S)	Canada/Nova Scotia Offshore Petroleum Board	(867,731)	500,867,731	...	(670,990)
						Canada/Nova Scotia Resource Revenue Fund	875,000	...	...	279,531
							14,227	...	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	Canada/Nova Scotia Drilling Fund				
						Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act. Limit of $25,000,000				
16,969,068	9,000,000	(6,000,000)	(3,000,000)	16,969,068						
16,969,068	9,000,000	(6,000,000)	(3,000,000)	16,969,068		Total	...	...	16,969,068	8,030,932
...	...	...	215,890	215,890	(S)	Refunds of amounts credited to revenue in previous years	215,890	...	...	77,339
228,753,319	914,654,400	10,096,500	477,140,619	1,630,644,838		Total budgetary	831,067,571	597,514,956	202,062,311	850,038,833
...	141,900,000	...	...	141,900,000	L15	Payments in respect of the Lloydminster Oil Upgrader. (Gross)				
...	...	7,300,000	...	7,300,000	L15c	Payments in respect of the Lloydminster Oil Upgrader. (Gross)				
...	141,900,000	7,300,000	...	149,200,000		Total—Vote L15	142,063,477	7,136,523	...	35,892,245
...	19,624,000	...	...	19,624,000	L20	Loans to finance regional electrical interconnections. (Gross)	...	19,624,000	...	20,685,000
...	161,524,000	7,300,000	...	168,824,000		Total non-budgetary	142,063,477	26,760,523	...	56,577,245
228,753,319	**914,654,400**	**10,096,500**	**477,140,619**	**1,630,644,838**		**Total Department—**				
...	**161,524,000**	**7,300,000**	**...**	**168,824,000**		**Budgetary**	**831,067,571**	**597,514,956**	**202,062,311**	**850,038,833**
						Non-budgetary	**142,063,477**	**26,760,523**	**...**	**56,577,245**
						Atomic Energy Control Board				
...	32,280,000	...	...	32,280,000	25	Program expenditures				
...	...	1	...	1	25b	Grants listed in the Estimates				
...	32,280,000	1	...	32,280,001		Total—Vote 25	31,865,349	414,652	...	26,364,159
...	2,744,000	...	200,000	2,944,000	(S)	Contributions to employee benefit plans	2,944,000	...	...	2,178,000
...	**35,024,000**	**1**	**200,000**	**35,224,001**		**Total Program—Budgetary**	**34,809,349**	**414,652**	**...**	**28,542,159**

						Atomic Energy of Canada Limited				
					30	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	135,141,000	...	...	135,141,000						
					30b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	32,500,000	...	32,500,000						
...	135,141,000	32,500,000	...	167,641,000		Total—Vote 30	167,456,000	185,000	...	205,640,000
...	**135,141,000**	**32,500,000**	**...**	**167,641,000**		**Total Program—Budgetary**	**167,456,000**	**185,000**	**...**	**205,640,000**
						National Energy Board				
...	22,740,000	...	...	22,740,000	35	Program expenditures	20,609,226	2,130,774	...	20,905,692
...	2,815,000	...	205,000	3,020,000	(S)	Contributions to employee benefit plans	3,020,000	...	...	2,675,000
...	**25,555,000**	**...**	**205,000**	**25,760,000**		**Total Program—Budgetary**	**23,629,226**	**2,130,774**	**...**	**23,580,692**
						Petro-Canada Limited[2]				
					(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	...	...
27,228,147	...	...	(27,228,147)	...						
						Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	...	...
3,830,500,000	...	...	(3,830,500,000)	...						
3,857,728,147	**...**	**...**	**(3,857,728,147)**	**...**		**Total Program—Non-budgetary**	**...**	**...**	**...**	**...**
						Petro-Canada International Assistance Corporation				
					40	Payments to Petro-Canada International Assistance Corporation	43,000,000	10,000,000	...	49,300,000
...	**53,000,000**	**...**	**...**	**53,000,000**		**Total Program—Budgetary**	**43,000,000**	**10,000,000**	**...**	**49,300,000**
238,783,319	**1,163,374,488**	**42,596,581**	**477,545,619**	**1,912,269,839**		**Total Ministry—**				
3,857,728,147	**161,524,000**	**7,306,500**	**(3,857,728,147)**	**168,824,000**		**Budgetary**	**1,099,962,146**	**610,248,382**	**202,862,311**	**1,157,101,684**
						Non-budgetary	**142,863,477**	**26,760,833**	**...**	**86,577,345**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Petro-Canada Limited was transferred to Finance under Privatization and Regulatory Affairs.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	30,706,000	2,900,000	497,393	(1,700,000)	196,783	...	32,600,176	Energy	32,439,162	161,014	...	...
...	6,005,000	...	...	(1,250,000)	81,921	...	4,836,921	Administration of Frontier Oil and Gas Lands	4,680,263	156,658	...	5,145,605
...	32,077,000	139,000	...	(3,000,000)	228,982	...	29,444,982	Mineral and metal policy	29,255,456	189,526	...	...
...	93,728,000	1,070,500	1,591,658	2,550,000	537,472	...	99,477,630	Mineral and energy technology	99,383,553	94,077	...	72,443,773
...	99,849,000	1,451,000	2,387,487	600,000	587,167	...	104,874,654	Geological surveys	104,811,120	63,534	...	102,924,349
...	87,433,000	260,000	2,586,445	3,000,000	612,565	...	93,892,010	Surveying, mapping and remote sensing	93,796,084	95,926	...	84,621,496
...	77,333,400	...	2,884,883	(1,933,459)	416,425	(3,248,541)	75,452,708	Administration	75,290,522	162,186	...	44,013,427
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	116,708,359
...	(4,982,000)	...	...	1,733,459	...	3,248,541[1]	...	Revenue credited to the vote	...	...	...	...
...	422,149,400	5,820,500	9,947,866	...	2,661,315	...	440,579,081	Total—Operating	439,656,160	922,921	...	425,857,009
								Capital				
...	771,000	...	...	133,000	...	...	904,000	Energy	759,826	144,174	...	...
...	56,000	...	...	...	...	...	56,000	Administration of Frontier Oil and Gas Lands	39,548	16,452	...	228,551
...	539,000	15,000	...	...	...	...	554,000	Mineral and metal policy	532,482	21,518	...	...
...	8,098,000	21,000	...	32,000	...	...	8,151,000	Mineral and energy technology	8,059,037	91,963	...	7,769,061
...	10,970,000	20,000	...	(807,300)	...	...	10,182,700	Geological surveys	10,091,090	91,610	...	11,953,829
...	14,211,000	...	...	(112,000)	(260,000)	...	13,839,000	Surveying, mapping and remote sensing	13,748,683	90,317	...	17,540,227
...	10,083,000	...	...	754,300	260,000	...	11,097,300	Administration	11,078,168	19,132	...	2,794,651
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	8,996,530
...	44,728,000	56,000	...	...	...	...	44,784,000	Total—Capital	44,308,834	475,166	...	49,282,849
								Transfer payments				
...	240,903,000	42,200,000	...	(43,598,500)	500,152,211	...	739,656,711	Energy	218,226,984[2]	521,429,727	...	217,289,877[2]
228,753,319	76,920,000	(38,000,000)	...	25,000	(35,620,773)	...	232,077,546	Administration of Frontier Oil and Gas Lands	29,990,235	25,000	202,062,311	29,690,076
...	118,316,000	20,000	...	43,344,825	...	...	161,680,825	Mineral and metal policy	89,427,393	72,253,432	...	115,154,586
...	7,494,000	...	...	221,500	...	...	7,715,500	Mineral and energy technology	5,702,382	2,013,118	...	8,334,531

...	3,774,000	...	...	(13,325)	...	...	3,760,675	Geological surveys	3,374,753	385,922	...	1,900,123
...	370,000	...	...	20,500	...	...	390,500	Surveying, mapping and remote sensing	380,830	9,670	...	205,211
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,324,571
228,753,319	447,777,000	4,220,000	...	...	464,531,438	...	1,145,281,757	Total—Transfer payments	347,102,577[2]	596,116,869	202,062,311	374,898,975[2]
...	161,524,000	7,300,000	...	...	...	...	168,824,000	Non-budgetary Energy	142,063,477	26,760,523	...	56,577,245
								Departmental Summary				
...	272,380,000	45,100,000	497,39[illegible]	(45,165,500)	500,348,994	...	773,160,887	Energy—				
...	161,524,000	7,300,000	...	...	...	...	168,824,000	Budgetary	251,425,972	521,734,915	...	217,289,877
228,753,319	82,981,000	(38,000,000)	...	(1,225,000)	(35,538,852)	...	236,970,467	Non-budgetary	142,063,477	26,760,523	...	56,577,245
...	150,932,000	174,000	...	40,344,825	228,982	...	191,679,807	Administration of Frontier Oil and Gas Lands	34,710,046	198,110	202,062,311	35,064,232
...	109,320,000	1,091,500	1,591,658	2,803,500	537,472	...	115,344,130	Mineral and metal policy	119,215,331	72,464,476	...	115,154,586
...	114,593,000	1,471,000	2,387,487	(220,625)	587,167	...	118,818,029	Mineral and energy technology	113,144,972	2,199,158	...	88,547,365
...	102,014,000	260,000	2,586,445	2,908,500	352,565	...	108,121,510	Geological surveys	118,276,963	541,066	...	116,778,301
...	82,434,400	...	2,884,883	554,300	676,425	...	86,550,008	Surveying, mapping and remote sensing	107,925,597	195,913	...	102,366,934
...	...	...	...	...	...	...	...	Administration	86,368,690	181,318	...	46,808,078
								Activities not required for the current year	...	...	...	128,029,460
228,753,319	914,654,400	10,096,500	9,947,866	...	467,192,753	...	1,630,644,838	**Total Department—**				
...	161,524,000	7,300,000	...	...	...	...	168,824,000	**Budgetary**	831,067,571	597,514,956	202,062,311	850,038,833
								Non-budgetary	142,063,477	26,760,523	...	56,577,245
								Atomic Energy Control Board				
								Operating				
								Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	31,698,984	623,017	...	26,080,872
...	32,160,000	...	...	(37,999)	200,000	...	32,322,001					
								Capital				
								Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	2,521,346	(604,346)	...	2,304,287
...	1,917,000	...	...	...	...	...	1,917,000					
								Transfer payments				
								Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	589,019	395,981	...	157,000
...	947,000	1	...	37,999	...	...	985,000					
...	35,024,000	1	...	...	200,000	...	35,224,001	**Total Program—Budgetary**	34,809,349	414,652	...	28,542,159

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Atomic Energy of Canada Limited				
...	...	...	...	...	...	...	...	Operating	...	...	...	...
...	...	...	...	...	...	...	...	Capital	...	...	...	...
...	**135,141,000**	**32,500,000**	**...**	**...**	**...**	**...**	**167,641,000**	**Total Program—Budgetary[3]**	**167,456,000**	**185,000**	**...**	**205,640,000**
								National Energy Board				
								Operating				
...	25,080,000	...	...	...	205,000	...	25,285,000	Energy regulation and advice	23,098,671	2,186,329	...	22,875,908
								Capital				
...	475,000	...	...	...	...	...	475,000	Energy regulation and advice	530,555	(55,555)	...	704,784
...	**25,555,000**	**...**	**...**	**...**	**205,000**	**...**	**25,760,000**	**Total Program—Budgetary**	**23,629,226**	**2,130,774**	**...**	**23,580,692**
								Petro-Canada Limited[4]				
3,857,728,147	...	...	(3,857,728,147)	...	...	...	...	Non-budgetary	...	...	...	...
3,857,728,147	**...**	**...**	**(3,857,728,147)**	**...**	**...**	**...**	**...**	**Total Program—Non-budgetary**	**...**	**...**	**...**	**...**
								Petro-Canada International Assistance Corporation				
...	53,000,000	...	...	...	...	...	53,000,000	Operating	43,000,000	10,000,000	...	49,300,000
...	**53,000,000**	**...**	**...**	**...**	**...**	**...**	**53,000,000**	**Total Program—Budgetary**	**43,000,000**	**10,000,000**	**...**	**49,300,000**
								Total Ministry—				
228,753,319	**1,163,374,400**	**42,596,501**	**9,947,866**	**...**	**467,597,753**	**...**	**1,912,269,839**	**Budgetary**	**1,099,962,146**	**610,245,382**	**202,062,311**	**1,157,101,684**
3,857,728,147	**161,524,000**	**7,300,000**	**(3,857,728,147)**	**...**	**...**	**...**	**168,824,000**	**Non-budgetary**	**142,063,477**	**26,760,523**	**...**	**56,577,245**

(1) This amount of revenue credited to the vote available for spending was reduced by $1,733,459.
(2) Includes revenue credited to the vote in the amount of $867,731 for 1990-91 and $824,726 for 1989-90.
(3) Breakdown by type of expenditure is not available.
(4) During the year, Petro-Canada Limited was transferred to Finance under Privatization and Regulatory Affairs.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Energy				
...	175,000	...	...	...	...	175,000	University of Calgary for the Canadian Energy Research Institute	175,000	...	...	175,000
...	50,000	...	...	(35,000)	...	15,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	...	15,000	...	...
...	225,000	...	...	(35,000)	...	190,000		175,000	15,000	...	175,000
							Mineral and energy technology				
...	44,000	...	...	112,000	...	156,000	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	135,800	20,200	...	42,140
							Geological surveys				
...	1,398,000	...	...	(2,000)	...	1,396,000	In aid of earth sciences, energy and minerals research	1,396,000	...	...	1,398,000
...	88,000	...	...	(28,660)	...	59,340	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	56,500	2,840	...	63,500
...	1,486,000	...	...	(30,660)	...	1,455,340		1,452,500	2,840	...	1,461,500
							Surveying, mapping and remote sensing				
...	117,000	...	...	(117,000)	...	...	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	...	...	...	61,000
							Energy policy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	15,000
							Energy efficiency and diversity				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	32,500

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Mineral and metal policy				
							Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral				
...	...	...	...	40,000	...	40,000	resource related issues	40,000	...	...	25,000
...	**1,872,000**	...	...	**(30,660)**	...	**1,841,340**	**Total—Grants**	**1,803,300**	**38,040**	...	**1,812,140**
							Contributions				
							Energy				
							In support of Laval University for a				
...	135,000	...	...	...	...	135,000	scholarship program	135,000	...	...	135,000
							Canada/Prince Edward Island co-operative agreement on alternative energy development and energy				
...	640,000	...	...	150,000	...	790,000	efficiency	789,433	567	...	...
...	2,300,000	...	...	...	...	2,300,000	Natural gas laterals program	1,678,790	621,210	...	2,048,284
							Federal share of the Canadian Electrical Association Research and				
...	1,732,000	...	...	...	...	1,732,000	Development Program	1,732,000	...	...	1,732,000
							(S) Payments to Interprovincial Pipe Line Company in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Inter-				
...	5,000,000	3,200,000	...	...	152,211	8,352,211	provincial Pipe Line system	8,352,211	...	...	10,076,615
							In support of Vancouver Island				
...	130,000,000	...	...	15,000,000	...	145,000,000	Pipeline project	137,695,072	7,304,928	...	...
							Canadian Exploration and Development Incentive Program				
...	60,000,000	...	...	(60,000,000)	...	...	payments	...	...	...	155,656,528
							In support of Canada's Hydrogen				
...	250,000	...	...	(228,649)	...	21,351	Industry Council	...	21,351	...	189,233
							Canadian Exploration Incentive				
...	40,000,000	...	...	(40,000,000)	...	...	Program payments	...	...	...	44,281,249
							In support of organizations associated with the research, development, management and promotion of				
...	621,000	...	...	(163,500)	...	457,500	energy-related issues	457,225	275	...	75,000
							Contribution to the OSLO Oil				
...	...	39,000,000	...	...	...	39,000,000	Sands Agreement	35,353,750	3,646,250	...	...

							Contribution to the Hibernia Development Project	30,935,375	8,906,767	...	...
...	...	...	...	39,842,142	...	39,842,142	Canada/Saskatchewan Heavy Oil Agreement	184,649	...	...	...
...	...	...	...	184,649	...	184,649	In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	507,307	1	...	2,644,665
...	...	...	...	507,308	...	507,308	In support of low cost energy conservation initiatives	782,353	45,647	...	830,293
...	...	...	...	828,000	...	828,000	Natural gas vehicles	316,550	...	...	117,000
...	...	...	...	316,550	...	316,550	(S) Petroleum compensation	(867,731)[1]	500,867,731	...	(670,990)[1]
...	...	...	...	...	500,000,000	500,000,000					
...	240,678,000	42,200,000	...	(43,563,500)	500,152,211	739,466,711		218,051,984	521,414,727	...	217,114,877
							Administration of Frontier Oil and Gas Lands				
							(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia	2,825,892	...	29,986,954	8,302,998
32,812,846	8,220,000		...	...	(8,220,000)	32,812,846	(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland (Canada-Newfoundland Development Fund)	23,865,116	...	155,106,289	10,619,193
178,971,405	56,900,000	(32,000,000)	...	...	(24,900,000)	178,971,405	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	2,410,000	...	...	2,377,422
...	2,800,000	...	...	...	(390,000)	2,410,000	(S) Payments to Nova Scotia Resources (Ventures) Limited in respect of Canadian exploration expenses and Canadian development expenses (Canada-Nova Scotia Drilling Fund)	...	...	16,969,068	8,030,932
16,969,068	9,000,000	(6,000,000)	...	...	(3,000,000)	16,969,068	Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act				
							(S) Canada/Nova Scotia Offshore Petroleum Board	875,000	...	...	279,531
...	...	...	...	...	875,000	875,000	(S) Canada/Nova Scotia Resource Revenue Fund	14,227	...	...	...
...	...	...	...	...	14,227	14,227	In support of organizations associated with the research, development, management and promotion of energy-related issues	...	25,000	...	80,000
...	...	...	...	25,000	...	25,000					
228,753,319	76,920,000	(38,000,000)	...	25,000	(35,620,773)	232,077,546		29,990,235	25,000	202,062,311	29,690,076

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Mineral and metal policy				
...	196,000	...	...	...	...	196,000	Queen's University—Centre for Resource Studies	196,000	...	...	196,000
...	1,750,000	...	...	1,600,000	...	3,350,000	Contribution to the Asbestos Strategy	2,499,429	850,571	...	2,576,538
							Contributions to provinces for program delivery under the Mineral Development Agreements:				
...	4,359,000	...	...	28,000	...	4,387,000	Quebec	3,328,701	1,058,299	...	7,433,199
...	366,000	...	...	(87,000)	...	279,000	Ontario	279,000	...	...	626,002
...	226,000	...	...	21,000	...	247,000	British Columbia	189,537	57,463	...	1,022,294
...	...	...	...	...	...	...	Newfoundland	...	...	...	328,608
...	...	20,000	...	...	...	20,000	Nova Scotia	20,000	...	...	64,723
...	...	...	...	...	...	...	New Brunswick	...	...	...	41,519
...	1,394,000	...	...	438,000	...	1,832,000	Contribution to the Province of Quebec related to the Eastern Quebec-Development Plan	1,608,030	223,970	...	1,500,000
...	25,000	...	...	7,825	...	32,825	Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	28,581	4,244	...	27,292
...	110,000,000	...	...	38,000,000	...	148,000,000	Canadian Exploration Incentives Program	79,936,779	68,063,221	...	101,313,411
...	...	...	...	3,297,000	...	3,297,000	Canadian Exploration Development Incentive Program	1,301,336	1,995,664	...	...
...	118,316,000	20,000	...	43,304,825	...	161,640,825		89,387,393	72,253,432	...	115,129,586
							Mineral and energy technology				
...	620,000	...	...	...	...	620,000	Alberta Oil Sands Technology and Research Authority (AOSTRA)	269,362	350,638	...	1,385,000
...	30,000	...	...	...	...	30,000	In support of a transportation energy conservation task force	27,459	2,541	...	44,500
...	450,000	...	...	492,300	...	942,300	In support of commercial-scale demonstration of advanced electrolytic hydrogen production	728,724	213,576	...	415,272
...	380,000	...	...	...	...	380,000	In support of Government-industry activities for development of new liquid fuels	380,000	...	...	226,000

						In support of biomass combustion systems in Prince Edward Island	...	5,590	...	788,293
...	38,000	...	...	(32,410)	...	5,590				
						In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	2,489,129	1,354,371	...	4,572,642
...	5,208,000	...	...	(1,364,500)	...	3,843,500				
						Class contribution to the International Energy Agency	856,580	29,420	...	688,184
...	700,000	...	...	186,000	...	886,000				
						Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	85,325	175	...	10,000
...	24,000	...	...	61,500	...	85,500				
						Canadian Homebuilders Association	16,500	33,500	...	...
...	...	...	...	50,000	...	50,000				
						Prairie Agricultural Machinery Institute	10,500	...	...	...
...	...	...	...	10,500	...	10,500				
...	...	...	...	104,700	...	104,700	Institute of Man and Resources	104,689	11	...	...
...	...	...	...	396,000	...	396,000	Ortech International	396,000	...	...	...
...	...	...	...	145,000	...	145,000	Canadian Electrical Association	144,793	207	...	...
...	...	...	...	40,000	...	40,000	Gas Research Institute	37,120	2,880	...	...
...	...	...	...	20,410	...	20,410	Northern Canada Power Commission	20,401	9	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	162,500
...	7,450,000	...	...	109,500	...	7,559,500		5,566,582	1,992,918	...	8,292,391
						Geological surveys				
...	2,226,000	...	...	(85,325)	...	2,140,675	Ocean drilling program	1,757,593	383,082	...	350,490
						Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	164,660	...	...	88,133
...	62,000	...	...	102,660	...	164,660					
...	2,288,000	...	...	17,335	...	2,305,335		1,922,253	383,082	...	438,623
						Surveying, mapping and remote sensing				
						Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	380,830	9,670	...	114,211
...	253,000	...	...	137,500	...	390,500					
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
...	253,000	...	...	137,500	...	390,500		380,830	9,670	...	144,211
						Energy policy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	297,000

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Energy commodities				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	107,000
							Energy efficiency and diversity				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,873,071
228,753,319	**445,905,000**	**4,220,000**	**...**	**30,660**	**464,531,438**	**1,143,440,417**	**Total—Contributions**	**345,299,277**	**596,078,829**	**202,062,311**	**373,086,835**
							Departmental Summary by Activity				
...	240,903,000	42,200,000	...	(43,598,500)	500,152,211	739,656,711	Energy	218,226,984	521,429,727	...	217,289,877
228,753,319	76,920,000	(38,000,000)	...	25,000	(35,620,773)	232,077,546	Administration of Frontier Oil and Gas Lands	29,990,235	25,000	202,062,311	29,690,076
...	118,316,000	20,000	...	43,344,825	...	161,680,825	Mineral and metal policy	89,427,393	72,253,432	...	115,154,586
...	7,494,000	...	...	221,500	...	7,715,500	Mineral and energy technology	5,702,382	2,013,118	...	8,334,531
...	3,774,000	...	...	(13,325)	...	3,760,675	Geological surveys	3,374,753	385,922	...	1,900,123
...	370,000	...	...	20,500	...	390,500	Surveying, mapping and remote sensing	380,830	9,670	...	205,211
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,324,571
28,753,319	**447,777,000**	**4,220,000**	**...**	**...**	**464,531,438**	**1,145,281,757**	**Total Department**	**347,102,577** [1]	**596,116,869**	**202,062,311**	**374,898,975** [1]
							Atomic Energy Control Board				
							Grants				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
							Grants to selected non-profit organizations which are furthering the development of nuclear safety standards	9,500	10,500	...	7,000
...	12,000	...	...	8,000	...	20,000					
							Grants to Canadian university post-graduate students in a science or engineering discipline related to the nuclear field	27,500	2,500	...	...
...	...	1	...	29,999	...	30,000					
...	**12,000**	**1**	**...**	**37,999**	**...**	**50,000**	**Total—Grants**	**37,000**	**13,000**	**...**	**7,000**

								Contributions				
...	935,000	...	...	...	...	935,000		Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency	552,019	382,981	...	150,000
...	**935,000**	**...**	**...**	**...**	**...**	**935,000**		**Total—Contributions**	**552,019**	**382,981**	**...**	**150,000**
...	**947,000**	**1**	**...**	**37,999**	**...**	**985,000**		**Total Program**	**589,019**	**395,981**	**...**	**157,000**
228,753,319	**448,724,000**	**4,220,881**	**...**	**37,999**	**464,531,438**	**1,146,266,757**		**Total Ministry**	**347,691,596**[1]	**596,512,850**	**282,062,311**	**375,055,975**[1]

(S) Statutory transfer payment.
(1) Includes revenue credited to the vote in the amount of $867,731 for 1990-91 and $824,726 for 1989-90.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Administration			
Services and service fees	4,982,000[1]	3,248,540	4,771,851
Petroleum compensation			
Other non-tax revenue	...	867,731	824,726
Total Department—Budgetary	**4,982,000**	4,116,271	**5,596,577**
Total Ministry—Budgetary	**4,982,000**	4,116,271	**5,596,577**

[1] During the year, this amount of revenue credited to the vote available for spending was reduced by $1,733,459.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	64,113	...
Total Tax Revenue	**64,113**	...
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Atomic Energy of Canada Limited	57,356,402	59,043,229
Petro-Canada dividend	35,000,000	
Regional electrical interconnections—		
Nova Scotia	303,136	306,925
New Brunswick	572,071	578,638
Manitoba	10,592,132	10,527,577
Hydro-Quebec Research Institute	1,008,371	1,064,553
Joint Venture—Bi-provincial Upgrader	302,064	442,357
	105,134,176	71,963,279
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased goods and services	539,344	757,455
Refunds of expenditures pertaining to capital purchases	6,023	8,322
Refunds of transfer payments to persons	5,571	29,137
Refunds of transfer payments—Subsidies and capital assistance	10,099,123	11,780,295
Refunds of transfer payments to provinces and territories	17,446	23,777
Refunds of other transfer payments	2,451,983	13,434
Adjustments to Payables at Year End (PAYE)	70,494,349	56,105,503
Atomic Energy of Canada Limited	4,342,861	4,829,445
Canertech Inc.	17,055,700	...
Sundries	3,341	10
	105,015,741	73,547,378
Privileges, licences and permits—		
Public lands—Oil and gas royalties	3,073,185	2,812,704
Public lands—Other revenue	90,850	110,461
Licences and permits	452,252	668,731
Inspection and examination fees	480,599	414,356
Sundries	121	66,368
	4,097,007	4,072,620

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Assays and analysis	3,967,852	2,563,397
Treatment of metal	155,074	409,476
Scientific testing and analysis services	174,350	391,310
Special services	1,045,819	888,452
Maintenance of seismic stations	...	235,499
Geological surveys	90,728	128,270
Sundries	114,494	47,031
	5,548,317	4,663,435
Proceeds from sales—		
Survey data, gazetteers, etc	113,070	106,993
Books and publications	120,926	142,352
Charts, maps and plans	4,547,363	3,374,713
Rock and mineral sets	208,736	184,624
Cartographic information	174,355	103,902
Air photos and prints	678,628	467,627
Landsat products	356,386	817,602
SPOT products	52,388	234,212
Sundries	10,798	20,534
	6,262,650	5,452,559
Other non-tax revenue—		
Manitoba Hydro lease	25,852,618	22,500,000
Shared costs projects	178,824	...
Rental of buildings	70,519	111,013
Hibernia-GST	251,839	...
Interest on overpayment pertaining to the Petroleum Incentives Program and the Canadian Exploration Development Incentive Program	1,021,817	...
Sundries	33,956	401,827
	27,409,573	23,012,840
Total Non-Tax Revenue	**253,467,464**	**182,712,111**
Total Department	**253,531,577**	**182,712,111**
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	15,068	5,693
Adjustments to Payables at Year End (PAYE)	59,546	55,294
	74,614	60,987
Privileges, licences and permits	31,200	2,000
Services and service fees	36,933,362	...
Other non-tax revenue	777	162
Total Program	**37,039,953**	**63,149**

	Current year	Previous year
	$	$
National Energy Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	14,755	4,534
Adjustments to Payables at Year End (PAYE)	71,372	1,571
	86,127	6,105
Services and service fees	21,988	141,725
Proceeds from sales	890	1,160
Other non-tax revenue	61,897	71,393
Total Program	**170,902**	**220,383**
Ministry Summary		
Tax Revenue—		
Goods and services tax	64,113	...
Total Tax Revenue	64,113	...
Non-Tax Revenue—		
Return on investments	105,134,176	71,963,279
Refunds of previous years' expenditure	105,176,482	73,614,470
Privileges, licences and permits	4,128,207	4,074,620
Services and service fees	42,503,667	4,805,160
Proceeds from sales	6,263,540	5,453,719
Other non-tax revenue	27,472,247	23,084,395
Total Non-Tax Revenue	290,678,319	182,995,643
Total Ministry	**290,742,432**	**182,995,643**

(1) Interest unless otherwise indicated.

SECTION 8

1990-91
PUBLIC ACCOUNTS

Environment

CONTENTS

	Page
Program objectives and activity descriptions	8.2
Ministry summary	8.4
Programs by activity	8.6
Transfer payments	8.8
Details of amounts credited to the vote	8.14
Revenue	8.14

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office

Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendations for appropriate adjustments in policy.

Administration

Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Conservation and Protection

The provision of policy, plans, information and agreements for the management of water, wildlife and land resources, on a sustainable basis; monitoring and the provision of data on the quantity, quality and uses of water, land and wildlife resources; research on chemical, physical, biological and socio-economic processes to identify trends and problems, to predict future impacts and to mitigate deleterious impacts on the environment; negotiation and protection of Canada's interest in transboundary waters, migratory birds and other wildlife; regulation and enforcement of international and federal-provincial agreements as well as federal legislation for the protection and apportionment of water, land and wildlife resources; prevention of environmental threats arising from human activities; inspection, analysis and enforcement to ensure effective application of chemicals control legislation and pollution control regulations; development of joint legislation and pollution control activities with provincial and other governments; development and demonstration of pollution control technologies; review of pollution abatement proposals; coordination of national responses to environmental crises; abatement of pollution; socio-economic impact assessment and interpretation of the relative significance of environmental threats; and the coordination and management of programs to resolve environmental issues.

Atmospheric Environment

Provides information and advice on past, present and future atmospheric, sea-state and ice conditions; provides these services, including weather warnings, on a 24-hour basis, for all areas of Canada and adjacent waters within the 200-mile limit; provides the above in enough detail, and in sufficient time, to support Canadian economic, social and recreational activities; conducts research to improve weather forecasts, and to understand and predict changes to the atmospheric composition and climate regime, including acid rain, the greenhouse effect and changes to the stratospheric ozone layer; assesses and provides advice on the mutual impacts of human activities and atmospheric conditions; co-operates with universities and other government and non-government agencies, both domestically and internationally, to further atmospheric research and applications; develops meteorological and atmospheric measurement instruments and technology, develops and conducts meteorological training programs; provides national meteorological library services; and supports the authorities responsible for responding to environmental emergencies.

Parks Program

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which leave that heritage unimpaired for future generations.

Activity Description

Park Operation

The protection, resource management, operation and maintenance of national parks, historic parks and sites, canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park Development

The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program Management and Technical Services

The provision of management direction to the Program; the provision of engineering and architectural services; and the provision of general administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	40,798,000	...	...	40,798,000	1	Program expenditures				
...	...	34,539,000	...	34,539,000	1b	Program expenditures				
...	...	...	3,781,468	3,781,468		Transfer from TB Vote 5[1]				
...	40,798,000	34,539,000	3,781,468	79,118,468		Total—Vote 1	78,423,482	694,986	..	44,972,806
...	49,400	...	(17,370)	32,030	(S)	Minister of the Environment—Salary and motor car allowance	32,030	...	...	48,200
...	3,820,000	...	278,000	4,098,000	(S)	Contributions to employee benefit plans	4,098,000	...	...	3,447,000
...	**44,667,400**	**34,539,000**	**4,042,098**	83,248,498		**Total Program—Budgetary**	**82,553,512**	**694,986**	...	**48,468,006**
						Environmental Services Program				
...	402,337,000	...	...	402,337,000	5	Operating expenditures				
...	...	16,122,000	...	16,122,000	5b	Operating expenditures				
...	...	...	36,180,570	36,180,570		Transfer from TB Vote 5[1]				
...	402,337,000	16,122,000	36,180,570	454,639,570		Total—Vote 5	440,687,787	13,951,783	...	384,929,115
...	57,727,000	...	...	57,727,000	10	Capital expenditures				
...	...	6,940,000	...	6,940,000	10b	Capital expenditures				
...	...	...	(5,624,925)	(5,624,925)		Transfer to Vote 15				
...	57,727,000	6,940,000	(5,624,925)	59,042,075		Total—Vote 10	55,330,185	3,711,890	...	59,256,235
...	44,329,050	...	...	44,329,050	15	Grants and contributions				
...	...	11,266,000	...	11,266,000	15b	Grants listed in the Estimates and contributions				
...	...	1	...	1	15c	Transfer of $5,624,925 from Environment Vote 10				
...	...	...	5,624,925	5,624,925		Transfer from Vote 10				
...	44,329,050	11,266,001	5,624,925	61,219,976		Total—Vote 15	46,660,250	14,559,726	...	26,606,231
...	36,593,000	...	2,664,000	39,257,000	(S)	Contributions to employee benefit plans	39,257,000	...	...	33,713,000
...	**540,986,050**	**34,328,001**	**38,844,570**	614,158,621		**Total Program—Budgetary**	581,935,222	**32,223,399**	...	**504,504,581**
						Parks Program				
...	247,441,000	...	...	247,441,000	20	Operating expenditures				
...	...	1,600,000	...	1,600,000	20b	Operating expenditures and contributions				
...	...	...	21,962,260	21,962,260		Transfer from TB Vote 5[1]				
...	247,441,000	1,600,000	21,962,260	271,003,260		Total—Vote 20	268,348,666	2,654,594	...	245,299,141

...	112,572,000	...	...	112,572,000	25	Capital expenditures				
...	...	7,524,200	...	7,524,200	25b	Capital expenditures				
...	112,572,000	7,524,200	...	120,096,200		Total—Vote 25	112,988,111	7,108,089	...	108,482,907
...	2,236,000	...	...	2,236,000	30	National Battlefields Commission—Operating expenditures				
...	...	343,500	...	343,500	30b	National Battlefields Commission—Operating expenditures				
...	...	...	16,300	16,300		Transfer from TB Vote 5[1]				
...	2,236,000	343,500	16,300	2,595,800		Total—Vote 30	2,589,961	5,839	...	1,829,000
...	24,996,000	...	1,820,000	26,816,000	(S)	Contributions to employee benefit plans	26,816,000	...	...	22,739,000
...	...	...	7,458	7,458	(S)	Refunds of amounts credited to revenue in previous years	7,458	...	...	6,236
...	...	...	130,616	130,616	(S)	Federal court awards	130,616	...	...	...
...	387,245,000	9,467,700	23,936,634	420,649,334		**Total Program—Budgetary**	410,880,812	9,768,522	...	378,356,284
...	972,898,450	78,334,701	66,823,302	1,118,056,453		Total Ministry—Budgetary	1,075,369,546	42,686,907[2]	...	931,323,871

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) Includes $24,549,500 as reprofiled funds: Vote 5, $9,560,000; Vote 10, $1,875,000; Vote 15, $12,996,000; and Vote 20, $118,500.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
								Federal Environmental Assessment				
...	4,783,000	6,350,000	...	(419,224)	...	...	10,713,776	Review Office	10,133,568	580,208	...	6,619,377
...	39,503,560	26,984,000	3,781,468	(3,948,546)	260,630	...	66,581,112	Administration	66,473,082	108,030	...	37,526,074
...	**44,286,560**	**33,334,000**	**3,781,468**	**(4,367,770)**	**260,630**	...	77,294,888	**Total—Operating**	76,606,650	**688,238**	...	**44,145,451**
								Capital				
								Federal Environmental Assessment				
...	6,000	...	...	315,624	...	...	321,624	Review Office	321,624	...	...	**147,817**
...	229,000	1,205,000	...	2,639,762	...	...	4,073,762	Administration	4,073,762	...	...	**3,297,573**
...	235,000	1,205,000	...	2,955,386	...	...	4,395,386	**Total—Capital**	4,395,386	...	...	**3,445,390**
								Transfer payments				
								Federal Environmental Assessment				
...	...	...	...	103,600	...	...	103,600	Review Office	103,600	...	...	...
...	145,840	...	...	1,308,784	...	...	1,454,624	Administration	1,447,876	6,748	...	**877,165**
...	**145,840**	...	...	**1,412,384**	...	...	1,558,224	**Total—Transfer payments**	1,551,476	**6,748**	...	**877,165**
								Program Summary				
								Federal Environmental Assessment				
...	4,789,000	6,350,000	...	...	...	...	11,139,000	Review Office	10,558,792	580,208	...	**6,767,194**
...	39,878,400	28,189,000	3,781,468	...	260,630	...	72,109,498	Administration	71,994,720	114,778	...	**41,700,812**
...	**44,667,400**	**34,539,000**	**3,781,468**	...	**260,630**	...	83,248,498	**Total Program—Budgetary**	82,553,512	**694,986**	...	**48,468,006**
								Environmental Services Program				
								Operating				
...	250,620,000	12,763,000	10,743,434	(8,800)	1,342,000	(1,566,000)	273,893,634	Conservation and protection	261,003,286	12,890,348	...	**232,060,753**
...	223,756,000	3,359,000	25,437,136	8,800	1,322,000	(33,880,000)	220,002,936	Atmospheric environment	218,941,501	1,061,435	...	**186,581,362**
...	(35,446,000)	...	...	...	...	35,446,000	...	Revenue credited to the vote	...	...	...	...
...	**438,930,000**	**16,122,000**	**36,180,570**	...	**2,664,000**	...	493,896,570	**Total—Operating**	479,944,787	**13,951,783**	...	**418,642,115**
								Capital				
...	27,425,000	690,000	...	(1,835,296)	...	...	26,279,704	Conservation and protection	23,340,518	2,939,186	...	**27,882,657**
...	30,302,000	6,250,000	...	(3,789,629)	...	...	32,762,371	Atmospheric environment	31,989,667	772,704	...	**31,373,578**
...	**57,727,000**	**6,940,000**	...	**(5,624,925)**	...	...	59,042,075	**Total—Capital**	55,330,185	**3,711,890**	...	**59,256,235**

								Transfer payments				
...	42,250,050	11,256,001	...	5,476,925	...	...	58,982,976	Conservation and protection	44,456,902	14,526,074	...	24,711,021
...	2,079,000	10,000	...	148,000	...	...	2,237,000	Atmospheric environment	2,203,348	33,652	...	1,895,210
...	44,329,050	11,266,001	...	5,624,925	...	...	61,219,976	Total—Transfer payments	46,660,250	14,559,726	...	26,606,231
								Program Summary				
...	318,729,050	24,709,001	10,743,434	3,632,829	1,342,000	...	359,156,314	Conservation and protection	328,800,706	30,355,608	...	284,654,431
...	222,257,000	9,619,000	25,437,136	(3,632,829)	1,322,000	...	255,002,307	Atmospheric environment	253,134,516	1,867,791	...	219,850,150
...	**540,986,050**	**34,328,001**	**36,180,570**	**...**	**2,664,000**	**...**	**614,158,621**	**Total Program—Budgetary**	**581,935,222**	**32,223,399**	**...**	**504,504,581**
								Parks Program				
								Operating				
...	198,517,150	1,643,500	16,004,825	64,274	1,463,034	...	217,692,783	Park operation	215,876,737	1,816,046	...	199,187,338
...	21,626,518	...	1,756,981	(3,799)	145,600	...	23,525,300	Park development	23,361,949	163,351	...	19,008,459
...	52,270,000	...	4,216,754	...	349,440	...	56,836,194	Program management and technical services	56,482,686	353,508	...	49,529,085
...	272,413,668	1,643,500	21,978,560	60,475	1,958,074	...	298,054,277	Total—Operating	295,721,372	2,332,905	...	267,724,882
								Capital				
...	82,885,000	7,524,200	...	...	...	...	90,409,200	Park operation	84,854,071	5,555,129	...	78,433,142
...	18,275,000	...	...	...	...	...	18,275,000	Park development	17,174,193	1,100,807	...	18,767,543
...	11,727,000	...	...	...	...	...	11,727,000	Program management and technical services	10,959,847	767,153	...	11,282,222
...	112,887,000	7,524,200	...	...	...	...	120,411,200	Total—Capital	112,988,111	7,423,089	...	108,482,907
								Transfer payments				
...	443,850	250,000	...	(64,274)	...	...	629,576	Park operation	620,492	9,084	...	420,766
...	1,500,482	50,000	...	3,799	...	...	1,554,281	Park development	1,550,837	3,444	...	1,725,729
...	...	...	...	...	...	...	...	Program management and technical services	...	...	...	2,000
...	1,944,332	300,000	...	(60,475)	...	...	2,183,857	Total—Transfer payments	2,171,329	12,528	...	2,148,495
								Program Summary				
...	281,846,000	9,417,700	16,004,825	...	1,463,034	...	308,731,559	Park operation	301,351,300	7,380,259	...	278,041,246
...	41,402,000	50,000	1,756,981	...	145,600	...	43,354,581	Park development	42,086,979	1,267,602	...	39,501,731
...	63,997,000	...	4,216,754	...	349,440	...	68,563,194	Program management and technical services	67,442,533	1,120,661	...	60,813,307
...	**387,245,000**	**9,467,700**	**21,978,560**	**...**	**1,958,074**	**...**	**420,649,334**	**Total Program—Budgetary**	**410,880,812**	**9,768,522**	**...**	**378,356,284**
...	**972,898,450**	**78,334,701**	**61,940,598**	**...**	**4,882,704**	**...**	**1,118,056,453**	Total Ministry—Budgetary	**1,075,369,546**	**42,686,907**	**...**	**931,328,871**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Contributions				
							Federal Environmental Assessment Review Office				
...	...	...	...	103,600	...	103,600	Participant funding program	103,600	...	...	...
							Administration				
...	145,840	...	...	596,084	...	741,924	Contribution to the Canadian Council of the Ministers of the Environment in an amount equal to one-third of its operating budget	741,124	800	...	173,901
...	...	...	...	712,700	...	712,700	Contributions to non-profit organizations for Environment Week projects	706,752	5,948	...	693,264
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
...	145,840	...	...	1,308,784	...	1,454,624		1,447,876	6,748	...	877,165
							Program Summary by Activity				
...	...	...	...	103,600	...	103,600	Federal Environmental Assessment Review Office	103,600	...	...	...
...	145,840	...	...	1,308,784	...	1,454,624	Administration	1,447,876	6,748	...	877,165
...	**145,840**	...	...	**1,412,384**	...	1,558,224	**Total Program**	1,551,476	**6,748**	...	**877,165**
							Environmental Services Program				
							Grants				
							Conservation and protection				
...	5,000	...	...	...	...	5,000	Canadian National Committee of the International Association on Water Pollution Research	5,000	...	...	5,000
...	100,000	...	...	...	...	100,000	Creston Valley Wildlife Management	100,000	...	...	100,000
...	20,000	...	...	...	...	20,000	Fur Institute of Canada	20,000	...	...	20,000
...	3,100,000	...	...	(168,487)	...	2,931,513	Wildlife Habitat Canada Foundation	2,931,513	...	...	2,946,675
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	7,000	...	...	7,000
...	10,000	...	...	...	...	10,000	Canadian Wildlife Federation	10,000	...	...	10,000
...	150,000	...	...	...	...	150,000	Environmental non-government organizations	149,425	575	...	150,000
...	10,000	...	...	...	...	10,000	Canadian Nature Federation	10,000	...	...	10,000
...	333,000	...	...	...	...	333,000	Wildlife Toxicology Fund	166,000	167,000	...	333,000
...	35,000	...	...	...	...	35,000	Class grant to universities	35,000	...	...	...

...	...	8,000,000	...	(2,000,000)	...	6,000,000	Grant to Saskatchewan Water Corporation	6,000,000	...	...	2,000,000
...	...	666,000	...	...	...	666,000	Grant to the Royal Society of Canada for the establishment of a bilingual scientific journal	666,000	...	...	...
...	...	50,000	...	...	...	50,000	Grant to the Canadian Energy Research Institute	50,000	...	...	...
...	...	620,000	...	...	...	620,000	University Research Subventions Program—Great Lakes Water Quality	620,000	...	...	...
...	...	...	...	1,750,000	...	1,750,000	Grant to the International Institute for Sustainable Development	1,750,000	...	...	...
...	...	...	...	2,500,000	...	2,500,000	Grants to the Multilateral Fund of the Montreal Protocol	2,445,280	54,720	...	...
...	...	...	...	300,000	...	300,000	Grant to the Friends of Wye Marsh	300,000	...	...	...
...	...	1	...	48,925	...	48,926	Grant to the Société linnéenne du Québec	48,926	...	...	...
...	...	...	...	170,000	...	170,000	Grants to universities for the St. Lawrence Action Plan	167,000	3,000	...	...
...	3,770,000	9,336,001	...	2,600,438	...	15,706,439		15,481,144	225,295	...	5,581,675
							Atmospheric environment				
...	784,000	...	...	...	...	784,000	Meteorological research	784,000	...	...	778,500
...	20,000	...	...	...	...	20,000	Canadian Meteorological and Oceanographic Society	20,000	...	...	20,000
...	...	10,000	...	...	...	10,000	Grant to Economic Commission for Europe	10,000	...	...	10,000
...	804,000	10,000	...	...	...	814,000		814,000	...	...	808,500
...	4,574,000	9,346,001	...	2,600,438	...	16,520,439	**Total—Grants**	16,295,144	225,295	...	6,390,175
							Contributions				
							Conservation and protection				
...	445,000	...	...	(197,400)	...	247,600	Contributions to provinces towards federal-provincial water resources projects	146,400	101,200	...	402,506
...	800,000	...	...	(800,000)	...	...	Contributions to provinces for waterfowl crop depredation	...	...	...	800,000
...	2,400,000	...	...	10,000	...	2,410,000	Contributions to provinces for flood damage reduction studies and flood-risk mapping	2,256,587	153,413	...	2,862,539
...	793,000	...	...	20,000	...	813,000	Contributions to the Province of Quebec—Hydrometric Agreement	812,634	366	...	747,804
...	2,495,000	...	...	...	...	2,495,000	Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,870,000	625,000	...	1,870,000
...	460,000	...	...	...	...	460,000	Contribution to the Fur Institute of Canada	460,000	...	...	460,000
...	95,000	...	...	...	...	95,000	Contribution to the Province of Quebec—James Bay Agreement	83,187	11,813	...	80,000
...	64,000	...	...	1,500	...	65,500	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	65,498	2	...	58,916

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	200,000	...	...	...	...	200,000	Contribution to the environmental non-government organizations	192,431	7,569	...	92,339
...	197,000	...	...	134,000	...	331,000	Contribution to the Province of Quebec—Water Quality and Monitoring Agreement	330,940	60	...	266,312
...	20,000	...	...	...	...	20,000	Contribution to the Convention on Wetlands of International Importance	19,083	917	...	15,425
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
							Contributions to provinces for implementation of water planning recommendations:				
...	350,000	...	...	(213,600)	...	136,400	Saskatchewan—Qu'Appelle Valley	136,306	94	...	28,076
...	2,500,000	...	...	(750,000)	...	1,750,000	British Columbia—Fraser River flood control	1,750,000	...	...	2,500,000
...	9,507,000	...	...	...	...	9,507,000	Contributions to the Provinces and Territories for the clean-up of contaminated sites	...	9,507,000	...	...
...	640,000	...	...	...	...	640,000	Contribution for flood protection work in Placentia, Newfoundland	...	640,000	...	...
...	10,000	...	...	...	...	10,000	World Health Organization	10,000	...	...	...
...	9,050	...	...	...	...	9,050	Contribution to the Porcupine Caribou Management Board	9,050	...	...	6,250
...	6,250,000	1,300,000	...	(148,000)	...	7,402,000	Environmental Partners Fund	4,700,698	2,701,302	...	730,118
...	2,500,000	...	...	...	...	2,500,000	Contribution to the Province of Quebec—Protection and clean-up of St. Lawrence River	2,355,549	144,451	...	594,211
...	4,582,000	...	...	3,648,000	...	8,230,000	Contribution to the Province of Nova Scotia—Sydney Tar Ponds clean-up	8,229,086	914	...	4,416,308
...	3,888,000	...	...	170,119	...	4,058,119	North American Waterfowl Management Plan	3,757,476	300,643	...	1,895,941
...	250,000	...	...	(3,132)	...	246,868	World Wildlife Fund	205,600	41,268	...	250,000
...	10,000	...	...	...	...	10,000	Contribution to the Committee on the Status of Endangered Wildlife in Canada (COSEWIC)	10,000	...	...	...
...	...	80,000	...	...	...	80,000	Contribution to the Canadian Coalition on Acid Rain	80,000	...	...	80,000
...	...	285,000	...	260,000	...	545,000	Contribution to the Canadian Environmental Network	545,000	...	...	403,000
...	...	255,000	...	...	...	255,000	1992 United Nations Conference on Environment and Development	250,659	4,341	...	...
...	...	...	...	95,000	...	95,000	Contribution to the Organization for Economic Cooperation and Development—Chemicals Control Program	95,000	...	...	86,601

...	...	...	...	300,000	...	300,000	Contribution to the St. Lawrence Action Plan, conservation sector, preservation of habitats program	300,000	...	...	...
...	...	...	...	350,000	...	350,000	Technology development program for the St. Lawrence Centre	289,574	60,426	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	468,000
...	38,480,050	1,920,000	...	2,876,487	...	43,276,537		28,975,758	14,300,779	...	19,129,346
							Atmospheric environment				
...	1,175,000	...	...	148,000	...	1,323,000	Membership fee—World Meteorological Organization	1,304,348	18,652	...	1,006,710
...	100,000	...	...	...	...	100,000	Meteorological scholarships	85,000	15,000	...	80,000
...	1,275,000	...	...	148,000	...	1,423,000		1,389,348	33,652	...	1,086,710
...	**39,755,050**	**1,920,000**	...	**3,024,487**	...	**44,699,537**	**Total—Contributions**	**30,365,106**	**14,334,431**	...	**20,216,056**
							Program Summary by Activity				
...	42,250,050	11,256,001	...	5,476,925	...	58,982,976	Conservation and protection	44,456,902	14,526,074	...	24,711,021
...	2,079,000	10,000	...	148,000	...	2,237,000	Atmospheric environment	2,203,348	33,652	...	1,895,210
...	**44,329,050**	**11,266,001**	...	**5,624,925**	...	**61,219,976**	**Total Program**	**46,660,250**	**14,559,726**	...	**26,606,231**
							Parks Program				
							Grants				
							Park development				
...	30,000	...	...	...	...	30,000	In aid of the development of the International Peace Garden in Manitoba	30,000	...	...	30,000
...	20,000	...	...	...	...	20,000	Canadian Parks and Wilderness Society	20,000	...	...	20,000
...	**50,000**	...	...	...	...	**50,000**	**Total—Grants**	**50,000**	...	...	**50,000**
							Contributions				
							Park operation				
...	15,600	...	...	2,300	...	17,900	Contribution to the Jasper Townsite Committee	15,322	2,578	...	17,900
...	50,000	...	...	(17,074)	...	32,926	Contribution to the Interagency Forest Fire Centre	32,925	1	...	29,138
...	250,000	...	...	...	...	250,000	Contributions to co-operating associations of Parks activities	245,285	4,715	...	244,878
...	66,000	...	...	...	...	66,000	Contribution to Compagnie Franche de la Marine	66,000	...	...	66,000
...	6,250	...	...	...	...	6,250	Contribution to the Porcupine Caribou Management Board	6,250	...	...	6,250
...	30,400	...	...	600	...	31,000	Contribution to the Army Museum	31,000	...	...	31,000
...	25,600	...	...	(25,600)	...	...	Contribution to the Banff Municipal Committee	...	...	...	25,600
...	...	100,000	...	(100,000)	...	...	Contribution to East Kootenay, British Columbia toward the cost of the Radium Sewage Treatment Plant	...	...	...	...
...	...	150,000	...	...	...	150,000	Contribution to the Town of Banff to pave Banff Avenue	150,000	...	...	...
...	...	...	...	20,000	...	20,000	Contribution to the University of Alberta—Elk Study	20,000	...	...	...

Transfer Payments —*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	50,000	...	[illegible]	Contribution to the International Union for Conservation of Nature—IV World Parks Congress	[illegible]	...	...	...
...	...	...	...	5,500	...	[illegible]	Contribution to the Lake Louise Advisory Board	[illegible]	1,790	...	...
...	443,850	250,000	...	(64,274)	...	[illegible]		[illegible]	9,084	...	420,766
							Park development				
...	16,482	...	...	82	...	[illegible]	Contribution to the Federal-Provincial Parks Conference	[illegible]	...	...	16,481
...	165,000	...	...	(5,000)	...	[illegible]	Contribution to the International Union for Conservation of Nature and Natural Resources	[illegible]	1,319	...	120,000
...	87,000	...	...	6,674	...	[illegible]	Canadian contribution to World Heritage Fund	[illegible]	1	...	86,096
...	15,000	...	...	...	...	[illegible]	Contribution to the International Union for Conservation of Nature and Natural Resources/Conservation Monitoring Centre	[illegible]	...	...	15,000
...	15,000	...	...	...	...	[illegible]	Contribution to the Canadian Man and the Biosphere Program	[illegible]	...	...	15,000
...	65,000	...	...	...	...	[illegible]	World Wildlife Fund	[illegible]	...	...	65,000
...	47,000	...	...	(957)	...	[illegible]	Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property	[illegible]	...	...	46,837
...	1,000,000	...	...	...	...	[illegible]	Contributions for cost sharing agreements to restore sites and structures of national historic significance	[illegible]	2,113	...	999,950
...	40,000	...	...	...	...	[illegible]	Contribution to the International Council on Monuments and Sites	[illegible]	...	...	40,000
...	...	50,000	...	(50,000)	...		Contribution to the City of Vancouver for the St. Roch Vessel and its shelter		...	...	...
...	...	...	...	13,000	...	[illegible]	Contribution to the acquisition and restoration of Tresler House	[illegible]	11	...	14,990
...	...	...	...	30,000	...	[illegible]	University of British Columbia—Department of Soil Science	[illegible]	...	...	...
...	...	...	...	10,000	...	[illegible]	Contribution to the Second Century Conservation Club—Senior citizen initiative	[illegible]	...	...	...
...	...	...	...	...	...	...	Items not required for the current year		...	...	256,375
...	1,450,482	50,000	...	3,799	...	[illegible]		[illegible]	3,444	...	1,675,729

							Program management and technical services				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,000
...	**1,894,332**	**300,000**	...	**(60,475)**	...	2,133,857	**Total—Contributions**	2,121,329	**12,528**	...	**2,098,495**
							Program Summary by Activity				
...	443,850	250,000	...	(64,274)	...	629,576	Park operation	620,492	9,084	...	420,766
...	1,500,482	50,000	...	3,799	...	1,554,281	Park development	1,550,837	3,444	...	1,725,729
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,000
...	**1,944,332**	**300,000**	...	**(60,475)**	...	2,183,857	**Total Program**	2,171,329	**12,528**	...	**2,148,495**
...	**46,419,222**	**11,566,001**	...	**6,976,834**	...	64,962,057	Total Ministry	50,383,055	**14,579,002**	...	**29,631,891**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Administration			
Cost recovery for general administrative services within the Department for:			
Office technology services	...	3,002,362	2,563,308
Total Program—Budgetary	**...**	**3,002,362**	**2,563,308**
Environmental Services Program			
Budgetary (respendable revenues)			
Conservation and protection			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric gauging stations in—			
Yukon	292,000	256,655	264,000
Northwest Territories	765,000	710,000	831,420
Analytical work	20,000	69,826	14,245
Other services	15,000	...	...
Cost recovery from Parks Program for:			
Hydrometric services	130,000	147,875	75,785
Water quality assessments	65,000	34,400	7,528
Baseline study for Nahanni National Park	...	4,000	40,200
Cost recovery from other federal departments for miscellaneous services	279,000	167,186	179,622
Globe 90	...	26,403	1,877,959
	1,566,000	1,416,345	3,290,759
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	12,178,000	11,293,395	10,766,377
Ice services	14,346,000	14,417,662	14,790,000
Cost recovery from the Department of National Defence for Canadian Forces weather service	6,810,000	7,337,232	6,847,555
Cost recovery from other federal departments for miscellaneous services	546,000	283,715	780,662
	33,880,000	33,332,004	33,184,594
Total Program—Budgetary	**35,446,000**	**34,748,349**	**36,475,353**
Total Ministry—Budgetary	**35,446,000**	**37,750,711**	**39,038,661**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Tax Revenue—		
Goods and services tax	56	...
Total Tax Revenue	**56**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	76,769	33,276
Sundries	709	1,035
Adjustments to Payables at Year End (PAYE)	311,634	90,142
	389,112	124,453
Other non-tax revenue	226,081	220,904
Total Non-Tax Revenue	**615,193**	**345,357**
Total Program	**615,249**	**345,357**
Environmental Services Program		
Tax Revenue—		
Goods and services tax	8,719	...
Total Tax Revenue	**8,719**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	1,626,755	1,820,698
Reimbursement of capital expenditures	3,057	7,160
Sundries	351,958	67,562
Adjustments to Payables at Year End (PAYE)	1,219,673	705,154
	3,201,443	2,600,574
Privileges, licences and permits—		
Living accommodations	591,455	615,343
Taxidermist and aviculture licences	34,162	33,069
Bird hunting permits	3,909,765	2,854,650
Haying and grazing permits	40,424	52,629
Other services	84,489	87,183
	4,660,295	3,642,874
Services and service fees—		
Hydrometric recoveries	4,867,656	4,937,442
Other water related recoveries	265,865	472,740
Meteorological revenues	797,691	783,979
Other services	461,238	418,689
	6,392,450	6,612,850

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Publications, maps and charts	332,183	310,982
Revenue from public utility services	108,066	62,715
Meals public	50,301	114,978
Sundries	141,808	221,699
	632,358	710,374
Other non-tax revenue	60,582	69,337
Total non-Tax Revenue	**14,947,128**	**13,636,009**
Total Program	**14,955,847**	**13,636,009**
Parks Program		
Tax Revenue—		
Goods and services tax	121,226	...
Total Tax Revenue	**121,226**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	350,478	194,965
Reimbursement of capital expenditures	112,918	60,898
Sundries	13,244	3,546
Adjustments to Payables at Year End (PAYE)	437,352	342,062
	913,992	601,471
Privileges, licences and permits—		
Rentals and concessions	8,284,038	10,670,172
Living accommodations	1,929,555	1,913,553
Camping and trailer permits	7,314,652	7,396,694
Hunting and fishing permits	364,706	420,878
Licences—General and business	255,189	358,231
Entrance fees	9,695,370	7,985,232
Timber permits	105,204	196,905
Lockage permits and licences	1,272,723	1,193,682
Public recreation facilities	2,294,775	2,569,457
Sundries	88,249	122,262
	31,604,461	32,827,066
Services and service fees	6,770	9,631
Proceeds from sales—		
Hydro—Heritage canals	77,555	78,755
Garbage collection	377,890	570,874
Water and sewer services	592,991	695,800
Townsite street works	105,059	203,390
Other proceeds from sales	114,060	84,691
	1,267,555	1,633,510
Other non-tax revenue—		
Interest on overdue accounts	579,894	315,490
Sundries	138,460	158,966
	718,354	474,456
Total Non-Tax Revenue	**34,511,132**	**35,546,134**
Total Program	**34,632,358**	**35,546,134**
Total Department	**50,203,454**	**49,527,500**
Ministry Summary		
Tax Revenue—		
Goods and services tax	130,001	...
Total Tax Revenue	130,001	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	4,504,547	3,326,498
Privileges, licences and permits	36,264,756	36,469,940
Services and service fees	6,399,220	6,622,481
Proceeds from sales	1,899,913	2,343,884
Other non-tax revenue	1,005,017	764,697
Total Non-Tax Revenue	50,073,453	49,527,500
Total Ministry	**50,203,454**	**49,527,500**

SECTION 9

1990-91
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian Institute for International Peace and Security
Canadian International Development Agency
Canadian Secretariat
Export Development Corporation
International Centre for Ocean Development
International Development Research Centre
International Joint Commission

CONTENTS

	Page
Program objectives and activity descriptions	9.2
Ministry summary	9.5
Programs by activity	9.11
Transfer payments	9.16
Details of amounts credited to the vote	9.27
Revenue	9.27

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination

Development and coordination of foreign policy recommendations and initiatives. Planning and allocation of departmental resources. Management of departmental relationships with other Government departments. Coordination of provinces' involvement in international relations. Provision of Canadian Government's central protocol services.

International Trade Development

Sustaining and developing international export markets for Canadian goods and services. Formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition. Coordination of the tourism program abroad.

International Economic, Trade and Aid Policy

Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation policy. Administration of the Export and Import Permits Act.

Political and International Security Affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal, Immigration and Consular Affairs

Management of the legal aspects of Canada's international relations. Coordination and management of immigration and refugee affairs. Policy development and management of Consular Affairs Program.

Communications and Culture

Management of departmental trade and foreign policy communications in Canada and abroad. Development and coordination of international cultural relations and activities. Library and other common media services.

Bilateral Relations and Operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex of issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by posts abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration

Provision of support for the Department at headquarters and at posts abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's economic, cultural and social development.

Activity Description

World Exhibitions

Management of Canada's relationship with the International Bureau of Expositions, Paris and co-ordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership Program

The Partnership Program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National Initiatives

National Initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance and scholarships.

Corporate Services

The Corporate Services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting services, information management services and management systems;
- personnel and administrative services; and
- public information services.

Canadian Secretariat

Objective

To provide administrative support to review panels set-up under the Canada—United States Free Trade Agreement (FTA).

Activity Description

Canadian Secretariat

Disputes on decisions related to anti-dumping and countervailing duties under the Free Trade Agreement (FTA) may be resolved through the panel review process (Chapter 19) as an alternative to judicial review. Disputes between the two governments (Chapter 18) can be referred to a five-member panel. The Canadian Secretariat operates a court registry and provides administrative support to panels.

Export Development Corporation

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References

Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Canadian Interests Abroad Program				
...	723,440,000	...	...	723,440,000	1	Operating expenditures				
...	...	13,611,000	...	13,611,000	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $27,136,999 from External Affairs Vote 5				
...	...	...	27,136,999	27,136,999		Transfer from: Vote 5				
...	...	...	18,453,079	18,453,079		TB Vote 5[1]				
...	723,440,000	13,611,001	45,590,078	782,641,079		Total—Vote 1	778,237,083	4,403,996	...	707,035,563
...	132,116,000	...	...	132,116,000	5	Capital expenditures				
...	...	5,490,000	...	5,490,000	5b	Capital expenditures				
...	...	...	(27,136,999)	(27,136,999)		Transfer to: Vote 1				
...	...	...	(1,290,999)	(1,290,999)		Vote 10				
...	...	...	(1,348,999)	(1,348,999)		Vote 20				
...	132,116,000	5,490,000	(29,776,997)	107,829,003		Total—Vote 5	101,986,711	5,842,292	...	109,626,093
...	205,527,356	...	...	205,527,356	10	Grants and contributions				
...	...	11,057,741	...	11,057,741	10b	Grants and contributions				
...	...	1	...	1	10c	Transfer of $1,290,999 from External Affairs Vote 5				
...	...	...	1,290,999	1,290,999		Transfer from Vote 5				
...	...	...	10,529,694	10,529,694		Increase in authority as authorized by Vote 10				
...	205,527,356	11,057,742	11,820,693	228,405,791		Total—Vote 10	219,398,651	9,007,140	...	222,404,644
...	49,400	...	(3,692)	45,708	(S)	Secretary of State for External Affairs—Salary and motor car allowance	45,708	...	...	44,083
...	200,000	...	23,204	223,204	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	223,204	...	...	205,538
...	32,973,000	...	2,401,000	35,374,000	(S)	Contributions to employee benefit plans	35,374,000	...	...	30,009,000
14,381,037	715,000	...	(715,000)	14,381,037	(S)	Passport Revolving Fund	1,284,238	...	13,096,799	106,024
...	...	...	1,024,250	1,024,250	(S)	Refunds of amounts credited to revenue in previous years	1,024,250	...	...	51,540
...	...	...	...	...		Appropriations not required for the current year	...	...	...	9,202
14,381,037	1,095,020,756	30,158,743	30,363,536	1,169,924,072		Total budgetary	1,137,573,845	19,253,428	13,096,799	1,069,491,687
					L11	Working Capital Advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $22,500,000. (Net)				
10,962,080	...	...	...	10,962,080			(1,550,275)	...	12,512,355	(28,683)

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					L12	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $50,000,000. (Net)	2,162,838	...	39,060,877	671,225
41,223,715	...	...	...	41,223,715						
					L13c	To guarantee loans made by Canadian Financial Institutions to Czechoslovakia and Hungary not to exceed $30,000,000 and $15,000,000 respectively	...	...	45,000,000	...
...	...	1	44,999,999	45,000,000						
					L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	1,302,917	...	9,109,055	1,604,954
10,534,456	...	...	(122,484)	10,411,972						
					(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund	...	...	...	...
...	2,000,000	...	(2,000,000)	...						
62,720,251	2,000,000	1	42,877,515	107,597,767		Total non-budgetary	1,915,480	...	105,682,287	2,247,496
14,381,037	**1,095,020,756**	**30,158,743**	**30,363,536**	**1,169,924,072**		**Total Program—Budgetary**	**1,137,573,845**	**19,253,428**	**13,096,799**	**1,069,491,687**
62,720,251	**2,000,000**	**1**	**42,877,515**	**107,597,767**		**Non-budgetary**	**1,915,480**	**...**	**105,682,287**	**2,247,496**
						World Exhibitions Program				
...	3,535,000	...	...	3,535,000	15	Operating expenditures	3,435,203	99,797	...	1,817,006
...	5,720,000	...	...	5,720,000	20	Capital expenditures				
...	...	2,400,000	...	2,400,000	20b	Capital expenditures				
					20c	Transfer of $1,348,999 from External Affairs Vote 5				
...	...	1	...	1						
...	...	...	1,348,999	1,348,999		Transfer from Vote 5				
...	5,720,000	2,400,001	1,348,999	9,469,000		Total—Vote 20	9,468,598	402	...	...
					(S)	Contributions to employee benefit plans	50,000	...	...	40,000
...	47,000	...	3,000	50,000						
...	**9,302,000**	**2,400,001**	**1,351,999**	**13,054,000**		**Total Program—Budgetary**	**12,953,801**	**100,199**	**...**	**1,857,006**
14,381,037	**1,104,322,756**	**32,558,744**	**31,715,535**	**1,182,978,072**		**Total Department—Budgetary**	**1,150,527,646**	**19,353,627**	**13,096,799**	**1,071,348,693**
62,720,251	**2,000,000**	**1**	**42,877,515**	**107,597,767**		**Non-budgetary**	**1,915,480**	**...**	**105,682,287**	**2,247,496**
						Canadian Commercial Corporation				
...	15,157,000	...	...	15,157,000	25	Program expenditures	14,917,000	240,000	...	17,088,890

					(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act. Section 11. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000						
						Total Program—				
...	**15,157,000**	**...**	**...**	**15,157,000**		**Budgetary**	**14,917,000**	**240,000**	**...**	**17,088,890**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
						Canadian Institute for International Peace and Security				
					(S)	Payments to the Canadian Institute for International Peace and Security				
...	5,000,000	...	(5,000,000)	...		Total annual authorized limit in accordance with Section 29(f) of the Act				
...	...	...	5,000,000	5,000,000						
...	5,000,000	...	...	5,000,000		Total	5,000,000	...	...	5,000,000
...	**5,000,000**	**...**	**...**	**5,000,000**		**Total Program—Budgetary**	**5,000,000**	**...**	**...**	**5,000,000**
						Canadian International Development Agency				
...	94,224,000	...	...	94,224,000	30	Operating expenditures				
...	...	1,000,000	...	1,000,000	30b	Operating expenditures				
...	...	...	3,223,150	3,223,150		Transfer from TB Vote 5[1]				
...	...	...	(1,620,000)	(1,620,000)		Transfer to Vote 35				
...	94,224,000	1,000,000	1,603,150	96,827,150		Total—Vote 30	95,513,948	1,313,202	...	103,091,920
...	1,906,700,000	...	...	1,906,700,000	35	Grants and contributions				
...	...	33,855,526	...	33,855,526	35b	Grants and contributions listed in the Estimates				
...	...	18,524,000	...	18,524,000	35c	Transfer of $1,620,000 from External Affairs Vote 30				
...	...	...	1,620,000	1,620,000		Transfer from Vote 30				
...	1,906,700,000	52,379,526	1,620,000	1,960,699,526		Total—Vote 35	1,930,597,209	30,102,317	...	1,789,906,967
					(S)	Payments to International Financial Institutions (International Development (Financial Institutions) Assistance Act)	159,144,829	...	...	108,464,066
...	140,000,000	10,000,000	9,144,829	159,144,829						
					(S)	Payments under the International Centre for Human Rights and Democratic Development Act				
...	3,000,000	...	(3,000,000)	...		Total annual authorized limit in accordance with Section 28(c) of the Act				
...	...	...	3,000,000	3,000,000						
...	3,000,000	...	...	3,000,000		Total	3,000,000	...	...	2,000,000
					(S)	Contributions to employee benefit plans	9,364,000	...	...	8,051,000
...	8,728,000	...	636,000	9,364,000		Appropriations not required for the current year	...	...	...	647,764,022
...	...	...	...	...						
...	2,152,652,000	63,379,526	13,003,979	2,229,035,505		Total budgetary	2,197,619,986	31,415,519	...	2,659,277,975
						Financial Institutions				
					L40	Issuance of Notes to the International Financial Institution Fund Accounts. (Gross)	229,500,000	...	...	243,944,283
...	1	...	229,499,999	229,500,000		Inter-American Development Bank				
					L55	Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	...	...	889,511,830	...
898,578,289	...	...	(9,066,459)	889,511,830						

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	(L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	...	...	1,331,725,963	...
...	...	...	1,331,725,963	1,331,725,963						
...	4,800,000	...	(234,037)	4,565,963	(S)	Payment	4,565,963	...	...	7,005,152
...	1	...	8,599,999	8,600,000	L45	Issuance of demand notes not to exceed the equivalent of $7,254,375 US	8,469,977	130,023	...	2,596,000
						Caribbean Development Bank				
					L50	Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	...	...	37,393,735	...
37,774,875	...	...	(381,140)	37,393,735						
					(S)	(L) Authorization to subscribe for 2,769 callable shares of the capital of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	...	...	23,210,926	...
...	...	...	23,210,926	23,210,926						
...	...	500,000	...	500,000	L46b	Issuance of demand notes not to exceed the equivalent of $417,999.58 US	482,581	17,419	...	...
...	...	...	...		(S)	Payment	...	...	...	357,788
						Asian Development Bank				
					L36a	Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	...	...	508,401,166	...
513,583,107	...	...	(5,181,941)	508,401,166						
...	3,800,000	...	(29,624)	3,770,376	(S)	Payment	3,770,376	...	...	3,770,376
						African Development Bank				
					(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)	...	...	181,449,560	...
181,449,560	...	...	...	181,449,560						
						(L) Second subscription to shares of the African Development Bank. (US $ authority of $405,333,600 US translated at $1 US= 1.1577$ Cdn= $469,254,709 Cdn). (Gross)	...	...	463,248,172	...
467,570,041	...	...	(4,321,869)	463,248,172						
...	6,100,000	...	(250,529)	5,849,471	(S)	Payment	5,849,471	...	...	5,984,751
...	...	...	6,100,000	6,100,000	L45	Issuance of demand notes not to exceed the equivalent of $5,066,670 US	5,846,431	253,569	...	6,080,004
2,098,955,872	14,700,002	500,000	1,579,671,288	3,693,827,162		Total non-budgetary	258,484,799	401,011	3,434,941,352	269,738,354
						Total Program—				
...	**2,152,652,000**	**63,379,526**	**13,003,979**	2,229,035,505		**Budgetary**	2,197,619,986	**31,415,519**	**...**	**2,659,277,975**
2,098,955,872	**14,700,002**	**500,000**	**1,579,671,288**	3,693,827,162		**Non-budgetary**	258,484,799	**401,011**	**3,434,941,352**	**269,738,354**

						Canadian Secretariat				
...	2,272,000	...	...	2,272,000	50	Program expenditures	1,030,534	1,241,466	...	1,029,562
...	71,000	...	...	71,000	(S)	Contributions to employee benefit plans	71,000	...	...	...
...	**2,343,000**	**...**	**...**	**2,343,000**		**Total Program—Budgetary**	**1,101,534**	**1,241,466**	**...**	**1,029,562**
						Export Development Corporation				
...	...	...	8,581,655	8,581,655	(S)	Administration expenses	8,581,655	...	...	7,059,402
...	185,000,000	...	(185,000,000)	...	(S)	Budgetary portion of authority granted pursuant to Section 32 of the Export Development Act (see below)[2]				
...	...	...	167,542,015	167,542,015		Transfer from non-budgetary authority[2]				
...	185,000,000	...	(17,457,985)	167,542,015		Total budgetary authority related to Section 32[2]	167,542,015	...	...	103,785,107
...	185,000,000	...	(8,876,330)	176,123,670		Total budgetary	176,123,670	...	...	110,844,509
728,000,000	...	...	...	728,000,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	16,200,000	...	711,800,000	75,000,000
1,996,231,000	...	...	342,594,000	2,338,825,000		(L) Borrowing of the Corporation pursuant to Sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	...	...	2,338,825,000	...
4,638,211,863	214,000,000	...	(106,456,357)	4,745,755,506	(S)	Total authorized limit of $6,000,000,000 pursuant to Section 32 of the Export Development Act related to loans made and committed in accordance with Section 31.[2]				
...	...	...	(167,542,015)	(167,542,015)		Less: budgetary portion of the authority (see above)[2]				
4,638,211,863	214,000,000	...	(273,998,372)	4,578,213,491		Total non-budgetary authority related to Section 32 (Net)[2]	49,617,183	...	4,528,596,308	5,628,295
7,362,442,863	214,000,000	...	68,595,628	7,645,038,491		Total non-budgetary	65,817,183	...	7,579,221,308	80,628,295
...	**185,000,000**	**...**	**(8,876,330)**	176,123,670		**Total Program—Budgetary**	176,123,670	...	...	**110,844,509**
7,362,442,863	**214,000,000**	**...**	**68,595,628**	7,645,038,491		**Total Program—Non-budgetary**	65,817,183	...	**7,579,221,308**	**80,628,295**[3]
						International Centre for Ocean Development				
...	12,300,000	...	...	12,300,000	55	Payments to the International Centre for Ocean Development	12,200,000	100,000	...	10,100,000
...	**12,300,000**	**...**	**...**	12,300,000		**Total Program—Budgetary**	12,200,000	**100,000**	**...**	**10,100,000**
						International Development Research Centre				
...	114,300,000	...	...	114,300,000	60	Payments to the International Development Research Centre	114,130,000	170,000	...	108,500,000
...	**114,300,000**	**...**	**...**	114,300,000		**Total Program—Budgetary**	114,130,000	**170,000**	**...**	**108,500,000**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						International Joint Commission				
	...	4,291,000	...	...	4,291,000	65 Program expenditures				
	...	...	329,000	...	329,000	65c Program expenditures				
	...	...	...	244,683	244,683	Transfer from TB Vote 5[1]				
	...	4,291,000	329,000	244,683	4,864,683	Total—Vote 65	4,675,453	189,230	...	4,686,455
	...	350,000	...	25,000	375,000	(S) Contributions to employee benefit plans	375,000	...	...	307,000
	...	**4,641,000**	**329,000**	**269,683**	5,239,683	**Total Program—Budgetary**	**5,050,453**	**189,230**	**...**	**4,993,455**
						Total Ministry—				
14,381,037	**3,595,715,756**	**96,267,270**	**36,112,867**	3,742,476,930		Budgetary	3,676,670,289	**52,709,842**	**13,096,799**	**3,988,183,084**
9,534,118,986	**230,700,002**	**500,001**	**1,691,144,431**	11,456,463,420		Non-budgetary	326,217,462	**401,011**	**11,129,844,947**	**352,614,145**[3]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) In accordance with Sections 29, 31 and 32 of the Export Development Act, the authorized limit of $6 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

(3) The amount reported in the previous year's Public Accounts has been reduced by $103,785,107.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	19,592,400	...	1,483,000	(57,000)	76,308	...	21,094,708	Foreign policy, priorities and coordination	21,045,459	49,249	...	23,985,353
...	41,048,000	1,393,000	885,000	2,352,000	116,000	...	45,794,000	International trade development	44,457,859	1,336,141	...	39,327,367
...	21,671,000	...	808,000	120,000	106,000	...	22,705,000	International economic, trade and aid policy	22,327,242	377,758	...	21,225,902
...	40,481,000	6,301,000	2,661,000	(189,000)	166,000	...	49,420,000	Political and international security affairs	49,390,428	29,572	...	45,788,271
...	9,147,000	...	850,000	(28,000)	59,000	...	10,028,000	Legal, immigration and consular affairs	9,997,871	30,129	...	21,303,374
...	20,931,000	...	1,885,000	(149,000)	77,000	...	22,744,000	Communications and culture	22,725,621	18,379	...	22,919,704
...	506,973,000	5,917,001	6,755,000	28,047,999	2,450,250	...	550,143,250	Bilateral relations and operations	547,582,637	2,560,613	...	459,682,928
14,381,037	27,842,000	...	...	(768,421)	85,000	(27,927,000)	13,612,616	Passports	515,817	...	13,096,799	(347,667)
...	96,619,000	...	3,126,079	(2,960,000)	371,000	...	97,156,079	Operational support, human resource planning, and administration	97,153,924	2,155	...	102,916,489
...	(27,927,000)	...	...	...	...	27,927,000	...	Revenue credited to the vote	...	...	...	...
14,381,037	756,377,400	13,611,001	18,453,079	26,368,578	3,506,558	...	832,697,653	Total—Operating	815,196,858	4,403,996	13,096,799	736,801,721
								Capital				
...	...	...	...	300,000	...	...	300,000	Foreign policy, priorities and coordination	235,120	64,880	...	51,592
...	735,000	...	...	100,000	...	...	835,000	International trade development	778,611	56,389	...	1,140,400
...	480,000	...	...	...	...	...	480,000	International economic, trade and aid policy	91,126	388,874	...	132,323
...	2,467,000	...	...	1,100,000	...	...	3,567,000	Political and international security affairs	3,484,985	82,015	...	2,637,261
...	58,000	...	...	10,000	...	...	68,000	Legal, immigration and consular affairs	63,179	4,821	...	117,826
...	...	...	...	60,000	...	...	60,000	Communications and culture	53,694	6,306	...	30,080
...	124,151,000	5,490,000	...	(32,746,997)	...	...	96,894,003	Bilateral relations and operations	91,690,395	5,203,608	...	93,640,727
...	800,000	...	...	768,421	(800,000)	...	768,421	Passports	768,421	...	...	453,691
...	4,225,000	...	...	1,400,000	...	...	5,625,000	Operational support, human resource planning, and administration	5,589,601	35,399	...	11,875,884
...	132,916,000	5,490,000	...	(29,008,576)	(800,000)	...	108,597,424	Total—Capital	102,755,132	5,842,292	...	110,079,784

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	...	30,000	...	...	...	...	30,000	Foreign policy, priorities and coordination	30,000	...	...	30,000
...	25,167,000	...	...	(1,963,156)	...	...	23,203,844	International trade development	23,198,765	5,079	...	17,525,337
...	17,913,000	...	...	1,194,000	3,087,309	...	22,194,309	International economic, trade and aid policy	22,153,270	41,039	...	45,934,261
...	120,998,775	38,000	...	1,892,129	7,261,872	...	130,190,776	Political and international security affairs	121,535,495	8,655,281	...	120,474,622
...	2,913,250	2,141,000	...	...	350	...	5,054,600	Legal, immigration and consular affairs	5,004,326	50,274	...	2,528,841
...	24,368,331	...	...	(64,585)	...	...	24,303,746	Communications and culture	24,208,463	95,283	...	23,477,905
...	14,147,000	8,848,742	...	232,611	180,163	...	23,408,516	Bilateral relations and operations	23,248,332	160,184	...	12,413,678
...	220,000	...	...	...	23,204	...	243,204	Operational support, human resource planning, and administration	243,204	...	...	225,538
...	205,727,[illegible]6	11,057,742	...	1,290,999	10,552,898	...	228,628,995	Total—Transfer payments	219,621,855	9,007,140	...	222,610,182
								Non-budgetary				
10,534,456	2,000,000	...	...	...	(2,122,484)	...	10,411,972	International economic, trade and aid policy	1,302,917	...	9,109,055	1,604,954
52,185,795	...	1	...	...	44,999,999	...	97,185,795	Bilateral relations and operations	612,563	...	96,573,232	642,542
62,720,251	2,000,000	1	...	...	42,877,515	...	107,597,767	Total—Non-budgetary	1,915,480	...	105,682,287	2,247,496
								Program Summary				
...	19,592,400	30,000	1,483,000	243,000	76,308	...	21,424,708	Foreign policy, priorities and coordination	21,310,579	114,129	...	24,066,945
...	66,950,000	1,393,000	885,000	488,844	116,000	...	69,832,844	International trade development	68,435,235	1,397,609	...	57,993,104
								International economic, trade and aid policy—				
...	40,064,000	...	808,000	1,314,000	3,193,309	...	45,379,309	Budgetary	44,571,638	807,671	...	67,292,486
10,534,456	2,000,000	...	...	...	(2,122,484)	...	10,411,972	Non-budgetary	1,302,917	...	9,109,055	1,604,954
...	163,946,775	6,339,000	2,661,000	2,803,129	7,427,872	...	183,177,776	Political and international security affairs	174,410,908	8,766,868	...	168,900,154
...	12,118,250	2,141,000	850,000	(18,000)	59,350	...	15,150,600	Legal, immigration and consular affairs	15,065,376	85,224	...	23,950,041
...	45,299,331	...	1,885,000	(153,585)	77,000	...	47,107,746	Communications and culture	46,987,778	119,968	...	46,427,689
								Bilateral relations and operations—				
...	645,271,000	20,255,743	6,755,000	(4,466,387)	2,630,413	...	670,445,769	Budgetary	662,521,364	7,924,405	...	565,737,333
52,185,795	...	1	...	...	44,999,999	...	97,185,795	Non-budgetary	612,563	...	96,573,232	642,542
14,381,037	715,000	...	...	...	(715,000)	...	14,381,037	Passports	1,284,238	...	13,096,799	106,024

...	101,064,000	...	3,126,079	(1,560,000)	394,204	...	103,024,283	Operational support, human resource planning, and administration	102,986,729	37,554	...	115,017,911
								Total Program—				
14,381,037	**1,095,020,756**	**30,158,743**	**18,453,079**	**(1,348,999)**	**13,259,456**	**...**	**1,169,924,072**	**Budgetary**	**1,137,573,845**	**19,253,428**	**13,096,799**	**1,069,491,687**
62,720,251	**2,000,000**	**1**	**...**	**...**	**42,877,515**	**...**	**107,597,767**	**Non-budgetary**	**1,915,480**	**...**	**105,682,287**	**2,247,496**
								World Exhibitions Program				
...	3,568,000	...	...	...	3,000	...	3,571,000	Operating	3,471,203	99,797	...	1,844,646
...	5,720,000	2,400,001	...	1,348,999	...	...	9,469,000	Capital	9,468,598	402	...	...
...	14,000	...	...	...	...	...	14,000	Transfer payments	14,000	...	...	12,360
...	**9,302,000**	**2,400,001**	**...**	**1,348,999**	**3,000**	**...**	**13,054,000**	**Total Program—Budgetary**	**12,953,801**	**100,199**	**...**	**1,857,006**
								Total Department—				
14,381,037	**1,104,322,756**	**32,558,744**	**18,453,079**	**...**	**13,262,456**	**...**	**1,182,978,072**	**Budgetary**	**1,150,527,646**	**19,353,627**	**13,096,799**	**1,071,348,693**
62,720,251	**2,000,000**	**1**	**...**	**...**	**42,877,515**	**...**	**107,597,767**	**Non-budgetary**	**1,915,480**	**...**	**105,682,287**	**2,247,496**
								Canadian Commercial Corporation				
...	15,157,000	...	...	...	...	...	15,157,000	Operating	14,917,000	240,000	...	17,088,890
10,000,000	...	...	...	...	...	...	10,000,000	Non-budgetary	...	...	10,000,000	...
								Total Program—				
...	**15,157,000**	**...**	**...**	**...**	**...**	**...**	**15,157,000**	**Budgetary**	**14,917,000**	**240,000**	**...**	**17,088,890**
10,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
								Canadian Institute for International Peace and Security				
...	5,000,000	...	...	...	...	...	5,000,000	Operating	5,000,000	...	...	5,000,000
...	**5,000,000**	**...**	**...**	**...**	**...**	**...**	**5,000,000**	**Total Program—Budgetary**	**5,000,000**	**...**	**...**	**5,000,000**
								Canadian International Development Agency				
								Operating				
...	14,663,000	400,000	459,060	(120,000)	90,583	...	15,492,643	Partnership program	14,227,189	1,265,454	...	13,214,029
...	42,546,000	...	1,332,000	...	262,834	...	44,140,834	National initiatives	41,807,559	2,333,275	...	688,972,315
...	45,278,000	600,000	1,432,090	(1,500,000)	282,583	...	46,092,673	Corporate services	48,106,064	(2,013,391)	...	52,935,257
...	102,487,000	1,000,000	3,223,150	(1,620,000)	636,000	...	105,726,150	Total—Operating	104,140,812	1,585,338	...	755,121,601
								Capital				
...	465,000	...	...	...	...	...	465,000	Corporate services	737,136	(272,136)	...	3,785,340
								Transfer payments				
...	810,600,000	17,750,000	...	11,228,192	9,144,829	...	848,723,021	Partnership program	848,588,534	134,487	...	767,974,424
...	1,239,100,000	44,629,526	...	(9,608,192)	...	...	1,274,121,334	National initiatives	1,244,153,504	29,967,830	...	1,132,396,610
...	2,049,700,000	62,379,526	...	1,620,000	9,144,829	...	2,122,844,355	Total—Transfer payments	2,092,742,038	30,102,317	...	1,900,371,034
								Non-budgetary				
2,098,955,872	14,700,002	500,000	...	...	1,579,671,288	...	3,693,827,162	Partnership program	258,484,799	401,011	3,434,941,352	269,738,354

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
								Partnership program—				
...	825,263,000	18,150,000	459,060	11,108,192	9,235,412	...	864,215,664	Budgetary	862,815,723	1,399,941	...	781,188,453
2,098,955,872	14,700,002	500,000	...	...	1,579,671,288	...	3,693,827,162	Non-budgetary	258,484,799	401,011	3,434,941,352	269,738,354
...	1,281,646,000	44,629,526	1,332,000	(9,608,192)	262,834	...	1,318,262,168	National initiatives	1,285,961,063	32,301,105	...	1,821,368,925
...	45,743,000	600,000	1,432,090	(1,500,000)	282,583	...	46,557,673	Corporate services	48,843,200	(2,285,527)	...	56,720,597
								Total Program—				
...	**2,152,652,000**	**63,379,526**	**3,223,150**	**...**	**9,780,829**	**...**	**2,229,035,505**	**Budgetary**	**2,197,619,986**	**31,415,519**	**...**	**2,659,277,975**
2,098,955,872	**14,700,002**	**500,000**	**...**	**...**	**1,579,671,288**	**...**	**3,693,827,162**	**Non-budgetary**	**258,484,799**	**401,011**	**3,434,941,352**	**269,738,354**
								Canadian Secretariat				
...	2,286,000	...	...	...	...	...	2,286,000	Operating	1,033,284	1,252,716	...	848,267
...	57,000	...	...	...	...	...	57,000	Capital	68,250	(11,250)	...	181,295
...	**2,343,000**	**...**	**...**	**...**	**...**	**...**	**2,343,000**	**Total Program—Budgetary**	**1,101,534**	**1,241,466**	**...**	**1,029,562**
								Export Development Corporation				
...	185,000,000	...	...	...	(8,876,330)	...	176,123,670	Operating	176,123,670	...	...	110,844,509
7,362,442,863	214,000,000	...	...	...	68,595,628	...	7,645,038,491	Non-budgetary	65,817,183	...	7,579,221,308	80,628,295
								Total Program—				
...	**185,000,000**	**...**	**...**	**...**	**(8,876,330)**	**...**	**176,123,670**	**Budgetary**	**176,123,670**	**...**	**...**	**110,844,509**
7,362,442,863	**214,000,000**	**...**	**...**	**...**	**68,595,628**	**...**	**7,645,038,491**	**Non-budgetary**	**65,817,183**	**...**	**7,579,221,308**	**80,628,295**[1]
								International Centre for Ocean Development				
...	12,300,000	...	...	...	...	...	12,300,000	Operating	12,200,000	100,000	...	10,100,000
...	**12,300,000**	**...**	**...**	**...**	**...**	**...**	**12,300,000**	**Total Program—Budgetary**	**12,200,000**	**100,000**	**...**	**10,100,000**
								International Development Research Centre				
								Operating				
...	64,000,000	...	...	...	...	...	64,000,000	Development research	64,000,000	...	...	67,000,000
...	25,000,000	...	...	...	...	...	25,000,000	Research related activities	25,000,000	...	...	9,300,000
...	14,700,000	...	...	...	...	...	14,700,000	Research operational support	14,700,000	...	...	27,700,000
...	12,200,000	...	...	...	...	...	12,200,000	General management	12,030,000	170,000	...	9,100,000
								Funds available:				
...	(900,000)	...	...	...	...	...	(900,000)	Income from investments	(900,000)	...	...	(1,500,000)

...	(200,000)	...	...	...	...	...	(200,000)	Other income	(200,000)	...	...	(200,000)
...	(500,000)	...	...	...	...	...	(500,000)	Utilization of (transfer to) operating surplus	(500,000)	...	...	(2,900,000)
...	**114,300,000**	**...**	**...**	**...**	**...**	**...**	**114,300,000**	**Total Program—Budgetary**	**114,130,000**	**170,000**	**...**	**106,500,000**
								International Joint Commission				
								Operating				
...	135,000	...	...	...	...	...	135,000	Payment of Canada's share of joint studies, surveys and investigations under international references	348,219	(213,219)	...	630,038
								Responsibilities under the Canada—United States Agreement on Great Lakes				
...	2,817,000	329,000	88,231	...	...	...	3,234,231	Water Quality	2,497,625	736,606	...	2,337,179
...	1,659,000	...	156,452	...	25,000	...	1,840,452	Administration	2,118,003	(277,551)	...	1,924,146
...	4,611,000	329,000	244,683	...	25,000	...	5,209,683	Total—Operating	4,963,847	245,836	...	4,891,363
								Capital				
								Responsibilities under the Canada—United States Agreement on Great Lakes				
...	12,000	...	...	...	...	...	12,000	Water Quality	61,575	(49,575)	...	46,093
...	18,000	...	...	...	...	...	18,000	Administration	25,031	(7,031)	...	55,999
...	30,000	...	...	...	...	...	30,000	Total—Capital	86,606	(56,606)	...	102,092
								Program Summary				
								Payment of Canada's share of joint studies, surveys and investigations under international references	348,219	(213,219)	...	630,038
								Responsibilities under the Canada—United States Agreement on Great Lakes				
...	2,829,000	329,000	88,231	...	...	...	3,246,231	Water Quality	2,559,200	687,031	...	2,383,272
...	1,677,000	...	156,452	...	25,000	...	1,858,452	Administration	2,143,034	(284,582)	...	1,980,145
...	**4,641,000**	**329,000**	**244,683**	**...**	**25,000**	**...**	**5,239,683**	**Total Program—Budgetary**	**5,050,453**	**189,230**	**...**	**4,993,455**
								Total Ministry—				
14,381,037	**3,595,715,756**	**96,267,270**	**21,920,912**	**...**	**14,191,955**	**...**	**3,742,476,930**	**Budgetary**	**3,676,670,289**	**52,789,842**	**13,096,799**	**3,908,183,884**
9,534,118,986	**230,700,002**	**500,001**	**...**	**...**	**1,691,144,431**	**...**	**11,456,463,420**	**Non-budgetary**	**326,217,462**	**401,011**	**11,129,844,947**	**353,634,145**[1]

[1] The amount reported in the previous year's Public Accounts has been reduced by $103,785,107.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							Foreign policy, priorities and coordination				
...	...	30,000	...	...	...	30,000	Grant to the Canadian Group of the Trilateral Commission	30,000	...	...	...
							International trade development				
...	980,000	...	...	...	...	980,000	Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	980,000	...	...	980,000
							International economic, trade and aid policy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
							Political and international security affairs				
...	100,000	...	...	...	...	100,000	Canadian Centre for Arms Control and Disarmament	100,000	...	...	100,000
...	105,000	...	...	...	...	105,000	Grants for financial assistance in the field of disarmament and arms control	101,344	3,656	...	105,000
...	100	...	...	...	...	100	International Peace Academy	100	...	...	100
...	110,000	...	...	...	...	110,000	United Nations Association in Canada	110,000	...	...	210,000
...	40,000	...	...	...	...	40,000	United Nations Trust Fund for South Africa	40,000	...	...	40,000
...	30,000	...	...	...	...	30,000	United Nations Voluntary Fund for Victims of Torture	...	30,000	...	30,000
...	...	38,000	...	...	...	38,000	Grant to the Canadian Council for Children and Youth	38,000	...	...	...
...	385,100	38,000	...	...	...	423,100		389,444	33,656	...	485,100
							Legal, immigration and consular affairs				
...	12,000	...	...	...	...	12,000	Canadian Council on International Law	12,000	...	...	12,000

							Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	4,978,976	24,274	...	2,498,608
...	16,000	...	...	...	...	16,000	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	16,000	...	6,699
...	2,890,250	2,141,000	...	...	...	5,031,250		4,990,976	40,274	...	2,517,307
							Communications and culture				
...	1,000	...	...	...	...	1,000	Atlantic Association of Young Political Leaders	1,000	...	...	1,000
...	7,500	...	...	...	...	7,500	Atlantic Council of Canada	7,500	...	...	7,500
...	45,000	...	...	...	...	45,000	Canadian Institute of International Affairs	45,000	...	...	45,000
...	31,500	...	...	...	...	31,500	Centre québécois de relations internationales de l'Université Laval	31,500	...	...	31,500
...	17,383,707	...	...	...	...	17,383,707	Grants in aid of academic relations	17,330,215	53,492	...	16,467,445
...	6,644,624	...	...	...	...	6,644,624	Grants in aid of cultural relations	6,602,833	41,791	...	6,540,460
...	5,000	...	...	...	...	5,000	International Baccalaureat Office	5,000	...	...	5,000
...	24,118,331	...	...	...	...	24,118,331		24,023,048	95,283	...	23,097,905
							Bilateral relations and operations				
...	89,000	...	...	...	...	89,000	Centre for Legislative Exchange	89,000	...	...	89,000
...	845,000	1,198,000	...	...	...	2,043,000	Canadian Chamber of Commerce for trade promotion purposes in the Asia-Pacific Region	2,043,000	...	...	1,135,000
...	500,000	...	...	...	...	500,000	Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	1,850,000	100,000	...	...	...	1,950,000	Grants for the development of Asian cultural awareness and language training	1,950,000	...	...	1,050,000
...	500,000	...	...	...	...	500,000	International Fund for Ireland	500,000	...	...	500,000
...	...	165,000	...	...	...	165,000	Grant to the Special Voluntary Fund of the Commonwealth Secretariat	164,020	980	...	91,609
...	...	1,800,000	...	...	...	1,800,000	Grants for the promotion of dialogue in South Africa and other initiatives to promote negotiations	1,810,451	(10,451)	...	1,000,000
...	...	100,000	...	...	...	100,000	Grants to monitor sanctions against South Africa	99,971	29	...	...
...	...	500,000	...	...	...	500,000	Grants to promote political and economic relationship with Asia-Pacific Region	474,936	25,064	...	...
...	...	1	...	499,999	...	500,000	Grants for economic and political assistance to Central and Eastern Europe and the Soviet Union	499,999	1	...	...
...	3,784,000	3,863,001	...	499,999	...	8,147,000		8,131,377	15,623	...	4,365,609
							Operational support, human resource planning, and administration				
...	20,000	...	...	...	...	20,000	Foreign Service Community Association	20,000	...	...	20,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
$	$	$	$	$	$	$		$	$	$	$
...	200,000	...	...	...	23,204	223,204	(S) Payments under the Diplomatic Service (Special) Superannuation Act	223,204	...	...	205,538
...	220,000	...	...	...	23,204	243,204		243,204	...	...	225,538
...	**32,377,681**	**6,072,001**	...	**499,999**	**23,204**	**38,972,885**	**Total—Grants**	**38,788,049**	**184,836**	...	**31,681,459**
							Contributions				
							Foreign policy, priorities and coordination				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
							International trade development				
							Contributions under the technology				
...	2,910,000	...	...	(606,515)	...	2,303,485	inflow program	2,303,485	...	...	1,286,725
							Contributions under the program				
...	20,300,000	...	...	(1,309,910)	...	18,990,090	for export market development	18,990,090	...	...	14,302,112
							International Institute of Applied Systems				
...	724,000	...	...	...	...	724,000	Analysis	724,000	...	...	724,000
							Telecommunications Executive Management				
...	238,000	...	...	(46,731)	...	191,269	Institute of Canada	186,190	5,079	...	217,500
							International Business Research				
...	15,000	...	...	...	...	15,000	Centre	15,000	...	...	15,000
...	24,187,000	...	...	(1,963,156)	...	22,223,844		22,218,765	5,079	...	16,545,337
							International economic, trade and aid policy				
...	100,000	...	...	111,000	...	211,000	International Sugar Organization	197,221	13,779	...	...
							Steel Committee of the Organization for				
...	40,000	...	...	10,000	...	50,000	Economic Cooperation and Development	40,710	9,290	...	...
							International Tropical Timber				
...	28,000	...	...	2,000	...	30,000	Organization	28,594	1,406	...	...
...	45,000	...	...	18,000	...	63,000	International Lead Zinc Study Group	55,878	7,122	...	...
...	100,000	...	...	4,000	...	104,000	International Coffee Organization	101,696	2,304	...	...
...	10,000	...	...	(10,000)	...	...	International Tin Council	...	...	...	...
...	24,000	...	...	3,000	...	27,000	International Rubber Study Group	23,513	3,487	...	...
...	7,000	...	...	1,000	...	8,000	International Jute Organization	7,745	255	...	...
...	65,000	...	...	11,000	...	76,000	International Customs Tariff Bureau	76,000	...	...	...
...	50,000	...	...	(5,000)	...	45,000	International Nickel Study Group	45,000	...	...	...
...	30,000	...	...	...	...	30,000	Quadrangular Forum	30,000	...	...	30,000
							Customs Cooperation Council (11,375,000				
...	328,000	...	...	...	22,193	350,193	Belgian Francs)	350,193	...	...	281,552
							International Atomic Energy Agency				
...	5,881,000	...	...	...	1,143,014	7,024,014	($5,000,000 US)	7,024,014	...	...	5,395,854

...	702,000	...	...	...	68,000	770,000	International Energy Agency (3,952,736 French Francs)	770,000	...	...	615,765
...	2,624,000	...	...	...	464,664	3,088,664	General Agreement on Tariffs and Trade (3,729,898 Swiss Francs)	3,088,664	...	...	2,676,931
...	344,000	...	...	...	60,000	404,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,940,754 French Francs)	404,000	...	...	303,547
...	5,778,000	...	...	...	1,196,455	6,974,455	Organization for Economic Cooperation and Development (32,578,113 French Francs)	6,974,455	...	...	5,379,953
...	126,000	...	...	...	17,921	143,921	Organization for Economic Cooperation and Development Centre for Education and Research (708,358 French Francs)	143,921	...	...	107,968
...	1,100,000	...	...	...	...	1,100,000	United Nations Voluntary Fund for the Environment ($935,283 US)	1,100,000	...	...	1,100,000
...	403,000	...	...	...	115,062	518,062	World Intellectual Property Organization (572,600 Swiss Francs)	518,062	...	...	442,030
...	48,000	...	...	47,000	...	95,000	Montreal Ozone Protocol Secretariat	94,049	951	...	74,000
...	20,000	...	...	2,000	...	22,000	Vienna Ozone Convention Secretariat	19,816	2,184	...	12,000
...	60,000	...	...	...	...	60,000	Basel Convention on Hazardous Wastes Secretariat	60,000	...	...	60,000
...	...	...	...	1,000,000	...	1,000,000	United Nations Conference on Environment and Development	999,739	261	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	29,444,661
...	17,913,000	...	...	1,194,000	3,087,309	22,194,309		22,153,270	41,039	...	45,924,261
							Political and international security affairs				
...	5,756,000	...	...	...	1,338,771	7,094,771	Agency for Cultural and Technical Cooperation in Francophone Countries (32,449,665 French Francs)	7,094,771	...	...	6,039,014
...	20,000	...	...	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur (5,610,098 CFA)	20,000	...	...	20,000
...	946,000	...	...	...	...	946,000	Commonwealth Foundation	916,885	29,115	...	759,499
...	205,000	...	...	...	16,678	221,678	Commonwealth Science Council (111,320 Pounds Sterling)	221,678	...	...	204,311
...	2,702,000	...	...	...	414,715	3,116,715	Commonwealth Secretariat (1,467,753 Pounds Sterling)	3,116,715	...	...	2,353,991
...	856,000	...	...	...	177,359	1,033,359	Commonwealth Youth Program (465,000 Pounds Sterling)	1,033,359	...	...	857,367
...	432,000	...	...	...	226,066	658,066	Conference on Confidence and Security Building Measures (5,000,000 Austrian Schillings)	658,066	...	...	446,967
...	519,000	...	...	...	...	519,000	Conventional Stability Talks (6,000,000 Austrian Schillings)	513,460	5,540	...	307,223
...	200,000	...	...	...	...	200,000	Defence support assistance to Non-NATO countries	25,793	174,207	...	3,172
...	132,000	...	...	...	...	132,000	Financial assistance in the field of disarmament and arms control	129,967	2,033	...	125,250
...	12,758,000	...	...	...	...	12,758,000	Food and Agriculture Organization ($10,847,678 US)	11,833,926	924,074	...	12,184,758
...	1,199,000	...	...	...	100,769	1,299,769	International Civil Aviation Organization ($1,019,137 US)	1,299,769	...	...	990,607

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	200,000	...	...	(200,000)	...	...	International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	...	...	...	70,223
...	5,966,000	...	...	...	1,989,474	7,955,474	International Labour Organization ($5,072,254 US)	7,955,474	...	...	6,811,472
...	215,000	...	...	...	53,910	268,910	International Maritime Organization ($182,560 US)	268,910	...	...	205,646
...	6,281,000	...	...	...	767,454	7,048,454	North Atlantic Treaty Organization—Civil administration (218,120,000 Belgian Francs)	7,048,454	...	...	5,854,474
...	1,540,000	...	...	...	353,979	1,893,979	North Atlantic Treaty Organization—Science Programs (53,480,000 Belgian Francs)	1,893,979	...	...	1,683,968
...	4,905,000	...	...	...	...	4,905,000	Pan American Health Organization ($4,170,645 US)	4,737,341	167,659	...	4,506,288
...	5,918,675	...	...	...	...	5,918,675	Participation in activities of the international French-speaking community	5,907,025	11,650	...	6,889,023
...	130,000	...	...	(122,871)	...	7,129	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	7,129	...	...	32,739
...	56,000	...	...	...	7,955	63,955	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (15,679,778 CFA)	63,955	...	...	53,037
...	35,000	...	...	...	...	35,000	United Nations Fund for Indigenous Populations	35,000	...	...	...
...	12,000	...	...	...	...	12,000	United Nations Committee on the Elimination of all Forms of Racial Discrimination ($10,000 US)	12,000	...	...	8,987
...	207,000	...	...	...	...	207,000	United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment ($176,160 US)	...	207,000	...	43,885
...	9,145,000	...	...	...	933,297	10,078,297	United Nations Educational, Scientific and Cultural Organization ($7,775,735 US)	10,078,297	...	...	10,035,709
...	2,519,000	...	...	...	596,300	3,115,300	United Nations Industrial Development Organization ($2,142,000 US)	3,115,300	...	...	2,553,664
...	7,036,000	...	...	...	...	7,036,000	United Nations Interim Force in Lebanon ($5,982,240 US)	5,225,516	1,810,484	...	5,179,728
...	4,037,000	...	...	...	...	4,037,000	United Nations Iran-Iraq Military Observer Group ($3,432,100 US)	860,918	3,176,082	...	2,872,859

...	33,444,000	...	...	...	...	33,444,000	United Nations Organization ($28,436,131 US)	32,860,364	583,636	...	28,413,162
...	2,079,000	...	...	...	...	2,079,000	United Nations Disengagement Observer Force in the Middle East ($1,767,480 US)	706,599	1,372,401	...	1,369,751
...	11,094,000	...	...	...	...	11,094,000	World Health Organization ($9,432,520 US)	10,951,156	142,844	...	10,975,350
...	69,000	...	...	...	284,754	353,754	United Nations Angola Verification Mission ($58,668 US)	353,754	...	...	326,124
...	...	...	...	1,200,000	391	1,200,391	United Nations Observer Group in Central America ($1,033,519 US)	1,200,391	...	...	1,467,954
...	...	...	...	800,000	...	800,000	Contributions for projects and development activities resulting from Francophone Summits	800,000	...	...	...
...	...	...	...	50,000	...	50,000	Electoral Observer Mission, Bangladesh	40,600	9,400	...	...
...	...	...	...	66,000	...	66,000	Conference on Security and Cooperation in Europe (CSCE) Secretariat	63,800	2,200	...	...
...	...	...	...	66,000	...	66,000	CSCE Conflict Prevention Centre	63,800	2,200	...	...
...	...	...	...	33,000	...	33,000	CSCE Office for Free Elections	31,900	1,100	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,343,320
...	120,613,675	...	...	1,892,129	7,261,872	129,767,676		121,146,051	8,621,625	...	119,989,522
							Legal, immigration and consular affairs				
...	13,000	...	...	...	350	13,350	Permanent Court of Arbitration (23,613 Netherlands guilder)	13,350	...	...	11,534
...	10,000	...	...	...	...	10,000	Intergovernment Committee for Migration	...	10,000	...	...
...	23,000	...	...	...	350	23,350		13,350	10,000	...	11,534
							Communications and culture				
...	250,000	...	...	(114,585)	...	135,415	Information Campaign on the Northwest Atlantic Fishery	135,415	...	...	30,000
...	...	...	...	50,000	...	50,000	WNYE/PBS TV Brooklyn, New York	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	350,000
...	250,000	...	...	(64,585)	...	185,415		185,415	...	...	380,000
							Bilateral relations and operations				
...	800,000	...	...	...	141,613	941,613	Conference on Security and Cooperation in Europe (1,329,730 German Marks)	941,613	...	...	421,017
...	1,810,000	...	...	...	...	1,810,000	Inter-American Institute for Cooperation on Agriculture ($1,538,805 US)	1,767,318	42,682	...	1,747,217
...	32,000	...	...	...	5,873	37,873	International Institute of Administrative Sciences (1,119,942 Belgian Francs)	37,873	...	...	37,115
...	546,000	...	...	...	32,677	578,677	Roosevelt Campobello International Park Commission ($464,000 US)	578,677	...	...	525,450
...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
...	40,000	...	...	30,000	...	70,000	Canadian Council for the Americas	70,000	...	...	50,000
...	175,000	...	...	...	...	175,000	Contributions in support of the Canadian Fur Industry	160,000	15,000	...	275,000
...	2,640,000	...	...	(2,233,878)	...	406,122	Contributions under the Japan Science and Technology Fund	301,384	104,738	...	230,000
...	155,000	...	...	(1,876)	...	153,124	Contributions for trade promotion in the Asia-Pacific Region	153,124	...	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	330,000	...	...	...	...	330,000	Contributions for technology development with Europe	347,869	(17,869)	...	1,804
...	575,000	...	...	...	...	575,000	Asia-Pacific Foundation of Canada for program administration	575,000	...	...	100,000
...	250,000	...	...	(160,000)	...	90,000	Canadian Chamber of Commerce for economic cooperation in the Pacific Region	90,000	...	...	100,000
...	100,000	...	...	...	...	100,000	Canada Arab Business Council	100,000	...	...	70,000
...	2,900,000	...	...	(2,900,000)	...	...	Contributions for economic assistance to Poland and Hungary	...	...	...	900,000
...	...	4,938,441	...	...	...	4,938,441	Contribution to the Organization of American States	4,938,441	...	...	1,199,999
...	...	...	...	4,046,666	...	4,046,666	Contributions for economic and political assistance to Central and Eastern Europe and the Soviet Union	4,046,666	...	...	...
...	...	...	...	100,000	...	100,000	Montreal World Trade Centre	100,000	...	...	40,000
...	...	...	...	150,000	...	150,000	North South Institute	150,000	...	...	100,000
...	...	...	...	150,000	...	150,000	Canada/Latin America Opportunities Conference	150,000	...	...	...
...	...	...	...	40,000	...	40,000	The Colloque de l'Université Laval	40,000	...	...	...
...	...	...	...	32,000	...	32,000	Canadian Council for Turkish Trade	32,000	...	...	...
...	...	...	...	160,000	...	160,000	Asia-Pacific Foundation for Pacific Economic Cooperation	160,000	...	...	...
...	...	47,300	...	152,700	...	200,000	Contributions to business to promote trade in the Asia-Pacific Region	200,000	...	...	...
...	...	...	...	167,000	...	167,000	Canada Arab Business Council for United Arab Emirates Trade Office, Dubai	166,990	10	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,240,467
...	10,363,000	4,985,741	...	(267,388)	180,163	15,261,516		15,116,955	144,561	...	8,048,069
...	**173,349,675**	**4,985,741**	**...**	**791,000**	**10,529,694**	**189,656,110**	**Total—Contributions**	**180,833,806**	**8,822,304**	**...**	**190,928,723**
							Program Summary by Activity				
...	...	30,000	...	...	...	30,000	Foreign policy, priorities and coordination	30,000	...	...	30,000
...	25,167,000	...	...	(1,963,156)	...	23,203,844	International trade development	23,198,765	5,079	...	17,525,337
...	17,913,000	...	...	1,194,000	3,087,309	22,194,309	International economic, trade and aid policy	22,153,270	41,039	...	45,934,261
...	120,998,775	38,000	...	1,892,129	7,261,872	130,190,776	Political and international security affairs	121,535,495	8,655,281	...	120,474,622

							Legal, immigration and				
...	2,913,250	2,141,000	...	...	350	5,054,600	consular affairs	5,004,326	50,274	...	2,528,841
...	24,368,331	...	...	(64,585)	...	24,303,746	Communications and culture	24,208,463	95,283	...	23,477,905
...	14,147,000	8,848,742	...	232,611	180,163	23,408,516	Bilateral relations and operations	23,248,332	160,184	...	12,413,678
							Operational support, human resource				
...	220,000	...	...	...	23,204	243,204	planning, and administration	243,204	...	...	225,538
...	**205,727,356**	**11,057,742**	**...**	**1,290,999**	**10,552,898**	**228,628,995**	**Total Program**	**219,621,855**	**9,007,140**	**...**	**222,610,182**
							World Exhibitions Program				
							Contributions				
...	14,000	...	...	...	...	14,000	International Bureau of Expositions	14,000	...	...	12,360
...	**14,000**	**...**	**...**	**...**	**...**	**14,000**	**Total Program**	**14,000**	**...**	**...**	**12,360**
...	**205,741,356**	**11,057,742**	**...**	**1,290,999**	**10,552,898**	**228,642,995**	**Total Department**	**219,635,855**	**9,007,140**	**...**	**222,622,542**
							Canadian International Development Agency				
							Grants				
							Partnership program				
...	750,000	...	...	...	...	750,000	Grants to the North-South Institute	750,000	...	...	750,000
...	3,000,000	...	...	...	...	3,000,000	(S) Grants to the International Centre for Human Rights and Democratic Development pursuant to Section 28(c) of the International Centre for Human Rights and Democratic Development Act	3,000,000	...	...	2,000,000
...	160,700,000	...	...	(1,420,000)	...	159,280,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	159,280,000	...	...	152,936,000
...	154,900,000	6,750,000	...	(253,261)	...	161,396,739	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	161,391,413	5,326	...	171,601,784
...	108,050,000	1,000,000	...	(47,509,500)	...	61,540,500	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	61,517,999	22,501	...	22,942,217

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto				
...	20,700,000	...	...	(78,500)	...	20,621,500		20,620,335	1,165	...	12,981,500
...	448,100,000	7,750,000	...	(49,261,261)	...	406,588,739		406,559,747	28,992	...	363,211,501
							National initiatives				
							Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto				
...	59,100,000	20,000,000	...	24,892,500	...	103,992,500		103,992,500	...	...	59,599,285
							Development assistance as education and training for individuals and for special program and project expenses directly related thereto				
...	10,700,000	1,200,000	...	(347,625)	...	11,552,375		11,438,453	113,922	...	9,879,885
...	69,800,000	21,200,000	...	24,544,875	...	115,544,875		115,430,953	113,922	...	69,479,170
...	**517,900,000**	**28,950,000**	**...**	**(24,716,386)**	**...**	**522,133,614**	**Total—Grants**	**521,990,700**	**142,914**	**...**	**432,690,671**
							Contributions				
							Partnership program				
							Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto				
...	148,900,000	...	...	40,244,796	...	189,144,796		189,072,339	72,457	...	220,616,644

...	1,000,000	...	...	4,545,300	...	5,545,300	Contributions to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	5,545,300	...	...	9,368,118
...	66,800,000	...	...	(4,454,779)	...	62,345,221	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	62,312,272	32,949	...	58,918,252
...	3,000,000	...	...	(330,500)	...	2,669,500	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	2,669,412	88	...	3,015,756
...	100,000	...	...	20,609,508	...	20,709,508	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	20,709,507	1	...	1,970,500
...	2,700,000	...	...	(124,872)	...	2,575,128	Contribution to the Inter-American Development Bank	2,575,128	...	...	2,409,587
...	222,500,000	...	...	60,489,453	...	282,989,453		282,883,958	105,495	...	296,298,857
							National initiatives				
...	952,800,000	23,429,526	...	(32,053,870)	...	944,175,656	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	914,351,749	29,823,907	...	862,233,985
...	209,200,000	...	...	(9,020,197)	...	200,179,803	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	200,179,802	1	...	198,074,455

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto				
...	100,000	...	...	7,000,000	...	7,100,000		7,100,000	...	...	2,609,000
							Contributions to Canadian or international communications organizations, other federal or provincial governments, private sector and other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities				
...	7,200,000	...	...	(79,000)	...	7,121,000		7,091,000	30,000	...	...
...	1,169,300,000	23,429,526	...	(34,153,067)	...	1,158,576,459		1,128,722,551	29,853,908	...	1,062,917,440
...	**1,391,800,000**	**23,429,526**	**...**	**26,336,386**	**...**	**1,441,565,912**	**Total—Contributions**	**1,411,606,509**	**29,959,403**	**...**	**1,359,216,297**
							Other transfer payments				
							Partnership program				
							(S) Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Assistance Act				
...	140,000,000	10,000,000	...	...	9,144,829	159,144,829		159,144,829	...	...	108,464,066
...	**140,000,000**	**10,000,000**	**...**	**...**	**9,144,829**	**159,144,829**	**Total—Other transfer payments**	**159,144,829**	**...**	**...**	**108,464,066**
							Program Summary by Activity				
...	810,600,000	17,750,000	...	11,228,192	9,144,829	848,723,021	Partnership program	848,588,534	134,487	...	767,974,424
...	1,239,100,000	44,629,526	...	(9,608,192)	...	1,274,121,334	National initiatives	1,244,153,504	29,967,830	...	1,132,396,610
...	**2,049,700,000**	**62,379,526**	**...**	**1,620,000**	**9,144,829**	**2,122,844,355**	**Total Program**	**2,092,742,038**	**30,102,317**	**...**	**1,900,371,034**
...	**2,255,441,356**	**73,437,268**	**...**	**2,910,999**	**19,697,727**	**2,351,487,350**	**Total Ministry**	**2,312,377,893**	**39,109,457**	**...**	**2,121,993,576**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passports			
Passport fees	27,927,000	32,259,472	30,188,241
Total Program—Budgetary	**27,927,000**	**32,259,472**	**30,188,241**
Total Department—Budgetary	**27,927,000**	**32,259,472**	**30,188,241**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments. (Net)	214,000,000	(65,817,183)	(80,628,295)
Total Program—Non-budgetary	**214,000,000**	**(65,817,183)**	**(80,628,295)** [1]
Total Ministry—			
Budgetary	**27,927,000**	**32,259,472**	**30,188,241** [1]
Non-budgetary	**214,000,000**	**(65,817,183)**	**(80,628,295)**

[1] The amount reported in the previous year's Public Accounts has been reduced by $103,785,107.

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interests Abroad Program		
Tax Revenue—		
Goods and services tax	300	...
Total Tax Revenue	**300**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Rubber buffer stock	...	1,292,312
Remitted revolving fund surpluses	1,707	...
Dividends paid by Canadian Commercial Corporation	1,430,000	865,400
Personnel posted abroad	855,959	812,135
	2,287,666	2,969,847
Refunds of previous years' expenditure—		
Accountable advances	1,118,088	1,082,254
Canada's share of unexpended balances of prior year assessed contributions to international organizations	807	12,307
Program for Export Market Development— Contributions	3,463,121	3,269,888
Sundries	2,844,497	2,365,702
Adjustments to Payables at Year End (PAYE)	5,803,866	11,690,183
	13,230,379	18,420,334
Privileges, licences and permits—		
Import/export permits	4,469,215	3,508,671
Rental of staff accommodations	17,493,004	15,934,289
Rental of Crown-held automobiles and commuting transportation charges	313,710	286,965
Revenue from Crown provided transportation	37,182	...
Visa cost recoveries	13,238,630	6,791,110
Office accommodation and services provided to provincial governments	911,568	399,815
Revenue from Recreational Hardship Support Program	200,756	162,020
Sundries	207,090	18,567
	36,871,155	27,101,437

Revenue—*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Consular services	424,209	389,991
Sundries	2,829	3,572
	427,038	393,563
Proceeds from sales	412,708	320,395
Other non-tax revenue—		
Interest—Bank and Investment Interest	129,558	181,866
Profit of Exchange of Funds	14,370	123,269
Services rendered on behalf of Passport Office	4,447,460	4,447,460
Fairs and missions	1,462,300	1,475,236
Sundries	1,872,543	3,495,233
	7,926,231	9,723,064
Total Non-Tax Revenue	**61,155,177**	**58,928,640**
Total Program	**61,155,477**	**58,928,640**
World Exhibitions Program		
Non-Tax Revenue—		
Other non-tax revenue	245,000	...
Total Program	**245,000**	**...**
Total Department	**61,400,477**	**58,928,640**
Canadian International Development Agency		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
National governments including developing countries—		
International development assistance—Loans to developing countries	2,768,544	2,174,282
Refunds of previous years' expenditure—		
Repayment of loans to developing countries	15,432	...
Refunds of previous years' expenditure	2,882,870	4,602,216
Adjustments to Payables at Year End (PAYE)	282,790	272,441
	3,181,092	4,874,657
Services and service fees—		
Services and commitment charges on loans to developing countries	335,466	146,483
Other non-tax revenue	514,218	323,520
Total Program	**6,799,320**	**7,518,942**

	Current year	Previous year
	$	$
Canadian Secretariat		
Tax Revenue—		
Goods and services tax	40	...
Total Tax Revenue	**40**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Sundries	1,994	...
Other non-tax revenue—		
Sundries	920	...
Repayment from the US, Section for various panels	74,104	...
	75,024	...
Total Non-Tax Revenue	**77,018**	**...**
Total Program	**77,058**	**...**
Export Development Corporation		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Export Development Corporation	33,059,023	38,328,219
Other non-tax revenue—		
Sundries	17,113,628	13,882,668
Total Program	**50,172,651**	**52,210,887**
International Joint Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	921	1,969
Adjustments to Payables at Year End (PAYE)	...	6,351
	921	8,320
Other non-tax revenue—		
United States share of expenses of the regional office—Windsor	1,147,768	444,362
Receipt from other departments	...	1,562
	1,147,768	445,924
Total Program	**1,148,689**	**454,244**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	340	...
Total Tax Revenue	340	...
Non-Tax Revenue—		
Return on investments	38,115,233	43,472,348
Refunds of previous years' expenditure	16,414,386	23,303,311
Privileges, licences and permits	36,871,155	27,101,437
Services and service fees	762,504	540,046
Proceeds from sales	412,708	320,395
Other non-tax revenue	27,021,869	24,375,176
Total Non-Tax Revenue	119,597,855	119,112,713
Total Ministry	**119,598,195**	**119,112,713**

(1) Interest unless otherwise indicated.

SECTION 10

1990-91
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance Corporation
Canadian International Trade Tribunal
Office of the Superintendent of Financial Institutions
Privatization and Regulatory Affairs

CONTENTS

	Page
Program objectives and activity descriptions	10.2
Ministry summary	10.4
Programs by activity	10.8
Transfer payments	10.11
Details of amounts credited to the vote	10.13
Revenue	10.14

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies

The development of policies and provision of advice pertaining to the financial and economic aspects of:

- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage

The provision of funds for the production of domestic coinage.

International Financial Organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs

The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments

The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receiving of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- references under the Canadian International Trade Tribunal Act by the Governor in Council on any economic, trade or commercial matter, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;
- investigations under the CITT Act of complaints, by Canadian producers of goods of serious injury caused by imports;
- appeals from decisions by the Government, in particular the Minister or the Deputy Minister of National Revenue, Customs and Excise under the Customs Act, the Excise Tax Act and the Special Import Measures Act; and
- other acts of Parliament or related regulations including references, injury inquiries, public interest determinations, reviews and importer rulings of anti-dumping and countervailing duty cases under the Special Import Measures Act.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial Institutions Supervision and Actuarial Services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Privatization and Regulatory Affairs

Objective

To see to the coordinated and orderly divestiture of corporate holdings which do not require Government ownership in order to fulfill a public policy purpose and to promote improved public access to and involvement with the regulatory process.

Activity Description

Privatization and Regulatory Affairs

The provision of advice and support to the responsible Minister on all matters concerning the effective discharge of this mandate; design and implementation of public information programs; provision of communication and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program				
...	57,873,000	...	...	57,873,000	1	**Program expenditures**				
...	...	14,305,000	...	14,305,000	1b	**Program expenditures**				
...	...	6,774,000	...	6,774,000	1c	**Program expenditures**				
...	57,873,000	21,079,000	...	78,952,000		Total—Vote 1	78,275,972	676,028	...	85,431,062
...	49,400	...	425	49,825	(S)	Minister of Finance—Salary and motor car allowance	49,825	...	...	48,200
...	132,200,000	...	19,810,000	152,010,000	(S)	Payments to International Development Association (Bretton Woods and Related Agreements Act)	152,010,000	...	...	336,000,000
...	4,600,000	...	(160,814)	4,439,186	(S)	Payments to International Monetary Fund's Enhanced Structural Adjusment Facility	4,439,186	...	...	...
...	5,787,000	...	421,000	6,208,000	(S)	Contributions to employee benefit plans	6,208,000	...	...	5,363,000
...	48,000,000	...	(19,673,623)	28,326,377	(S)	Purchase of domestic coinage	28,326,377	...	...	72,653,802
...	...	...	27,091,849	27,091,849	(S)	Premium and discount on exchange	27,091,849	...	...	4,650,673
...	...	...	472,408	472,408	(S)	Payment of liabilities previously transferred to revenue	472,408	...	...	337,397
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,784,948
...	248,509,400	21,079,000	27,961,245	297,549,645		Total budgetary	296,873,617	676,028	...	508,269,082
					L9	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $276,090,000 to the International Development Association. (Gross)	276,090,000	...	...	200,560,000
502,218,295	75,000,000	...	(75,000,000)	502,218,295	(S)	(L) Loans to the International Monetary Fund pursuant to the Bretton Woods and Related Agreements Act, 8.1 (1). Limit $550,000,000. (Gross)	10,479,142	...	491,739,153	33,761,344
2,798,567,612	...	...	(28,236,937)	2,770,330,675	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US. (US $ authority translated at $1 US = 1.1577 $ Cdn). (Gross)	...	...	2,770,330,675	...
...	18,730,000	...	...	18,730,000	L5	Payment estimated at $18,730,000	18,255,955	474,045	...	18,500,000
3,751,908	...	...	(37,856)	3,714,052	(S)	(L) Initial subscription to the Multilateral Investment Guarantee Agency pursuant to the Bretton Woods and Related Agreements Act, Section 6.1. Limit $3,208,130 US. (US $ authority translated at $1 US = 1.1577 $ Cdn). (Gross)	...	...	3,714,052	...

...	...	...	...	...		Appropriations not required for the current year	...	...	...	20,778,297
3,304,537,815	93,730,001	...	172,815,206	3,571,083,022		Total non-budgetary	304,825,097	474,045	3,265,783,880	273,599,641
						Total Program—				
...	**248,509,400**	**21,079,000**	**27,961,245**	**297,549,645**		**Budgetary**	**296,873,617**	**676,028**	**...**	**508,269,082**
3,304,537,815	**93,730,001**	**...**	**172,815,206**	**3,571,083,022**		**Non-budgetary**	**304,825,097**	**474,045**	**3,265,783,880**	**273,599,641**
						Public Debt Program				
					(S)	Interest and other costs (Financial Administration				
...	41,150,000,000	1,800,000,000	(158,352,386)	42,791,647,614		Act)	42,791,647,614	...	...	38,937,256,649
...	**41,150,000,000**	**1,800,000,000**	**(158,352,386)**	**42,791,647,614**		**Total Program—Budgetary**	**42,791,647,614**	**...**	**...**	**38,937,256,649**
						Fiscal Transfer Payments Program				
					(S)	Payments to provincial governments under the Constitution Acts, 1867-1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory				
...	7,830,000,000	96,545,000	136,755,429	8,063,300,429		authority	8,063,300,429	...	...	7,848,668,516
					(S)	Payments to the provinces under the Public Utilities Income Tax Transfer				
...	290,000,000	...	(53,721,164)	236,278,836		Act	236,278,836	...	...	279,531,927
...	**8,120,000,000**	**96,545,000**	**83,034,265**	**8,299,579,265**		**Total Program—Budgetary**	**8,299,579,265**	**...**	**...**	**8,128,200,443**
						Special Program				
...	30,000	...	...	30,000	10	Foreign Claims Fund	3,100	26,900	...	3,400
					12b	To provide a guarantee to the Mortgage Insurance Company of Canada of an amount not exceeding $350,000,000 relating to 90% of the estimated net				
...	...	1	...	1		losses of lenders	...	1	...	...
					13c	Payments to Investors' Indemnity				
...	...	85,000	...	85,000		Account	35,000	50,000	...	35,000
					(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions Depositors Compensation				
71,503,708	...	...	...	71,503,708		Act	...	...	71,503,708	200,976
71,503,708	30,000	85,001	...	71,618,709		Total budgetary	38,100	76,901	71,503,708	239,376
					(S)	(L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000.				
2,000,000	...	...	...	2,000,000		(Gross)	...	...	2,000,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	398,868
2,000,000	...	...	...	2,000,000		Total non-budgetary	...	...	2,000,000	398,868
						Total Program—				
71,503,708	**30,000**	**85,001**	**...**	**71,618,709**		**Budgetary**	**38,100**	**76,901**	**71,503,708**	**239,376**
2,000,000	**...**	**...**	**...**	**2,000,000**		**Non-budgetary**	**...**	**...**	**2,000,000**	**398,868**
						Total Department—				
71,503,708	**49,518,539,400**	**1,917,709,001**	**(47,356,876)**	**51,460,395,233**		**Budgetary**	**51,388,138,596**	**752,929**	**71,503,708**	**47,573,965,550**
3,306,537,815	**93,730,001**	**...**	**172,815,206**	**3,573,083,022**		**Non-budgetary**	**304,825,097**	**474,045**	**3,267,783,880**	**273,998,509**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Auditor General				
...	50,839,000	...	...	50,839,000	15	Program expenditures				
...	...	...	16,200	16,200		Transfer from TB Vote 5 [1]				
...	50,839,000	...	16,200	50,855,200		Total—Vote 15	50,623,590	231,610	...	47,607,731
...	167,000	...	(763)	166,237	(S)	Salary of the Auditor General	166,237	...	...	158,364
...	5,154,000	...	375,000	5,529,000	(S)	Contributions to employee benefit plans	5,529,000	...	...	4,848,000
...	**56,160,000**	**...**	**390,437**	**56,550,437**		**Total Program—Budgetary**	**56,318,827**	**231,610**	**...**	**52,614,095**
						Canada Deposit Insurance Corporation				
1,625,000,000	...	...	...	1,625,000,000	(S)	(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $3,000,000,000. (Net)	(150,000,000)	...	1,775,000,000	(320,000,000)
1,625,000,000	**...**	**...**	**...**	**1,625,000,000**		**Total Program—Non-budgetary**	**(150,000,000)**	**...**	**1,775,000,000**	**(320,000,000)**
						Canadian International Trade Tribunal				
...	6,612,000	...	...	6,612,000	20	Program expenditures				
...	...	756,000	...	756,000	20c	Program expenditures				
...	...	...	1,227,689	1,227,689		Transfer from TB Vote 5[1]				
...	6,612,000	756,000	1,227,689	8,595,689		Total—Vote 20	8,588,910	6,779	...	8,961,132
...	809,000	...	59,000	868,000	(S)	Contributions to employee benefit plans	868,000	...	...	747,000
...	**7,421,000**	**756,000**	**1,286,689**	**9,463,689**		**Total Program—Budgetary**	**9,456,910**	**6,779**	**...**	**9,708,132**
						Office of the Superintendent of Financial Institutions				
...	3,140,000	...	...	3,140,000	25	Program expenditures				
...	...	453,000	...	453,000	25c	Program expenditures				
...	...	...	95,000	95,000		Transfer from TB Vote 5[1]				
...	3,140,000	453,000	95,000	3,688,000		Total—Vote 25	3,675,128	12,872	...	2,714,784
...	...	...	392,021	392,021	(S)	Civil service insurance actuarial liability adjustment	392,021	...	...	382,120
					(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to Sections 16 and 17 of the Office of the Superintendent of Financial Institutions Act				

38,299,683	...	...	...	38,299,683		Total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	(290,556)	...	38,590,239	3,152,236
38,299,683	**3,140,000**	**453,000**	**487,021**	**42,379,704**		**Total Program—Budgetary**	**3,776,593**	**12,872**	**38,590,239**	**6,249,140**
						Privatization and Regulatory Affairs [2]				
...	9,396,000	...	...	9,396,000	30	Program expenditures	7,229,615	2,166,385	...	7,895,743
...	678,000	...	49,000	727,000	(S)	Contributions to employee benefit plans	727,000	...	...	658,000
...	10,074,000	...	49,000	10,123,000		Total budgetary	7,956,615	2,166,385	...	8,553,743
168,348,000	...	...	...	168,348,000	L35e	Total borrowing of Eldorado Nuclear Limited. Limit $700,000,000. (Net)	...	...	168,348,000	...
4,500,000	...	...	...	4,500,000	(S)	Payments to Teleglobe Canada pursuant to the Teleglobe Canada Act, Section 16. Limit $4,500,000. (Gross)	...	...	4,500,000	...
420,991,000	...	...	...	420,991,000	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 13. Authorized capital limit $750,000,000. (Gross)	...	...	420,991,000	...
645,465,862	...	...	...	645,465,862	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 19. Limit $750,000,000. (Net)	(27,260,691)	...	672,726,553	(25,388,563)
1,239,304,862	...	...	...	1,239,304,862		Total non-budgetary	(27,260,691)	...	1,266,565,553	(25,388,563)
						Petro-Canada Limited [2]				
...	...	...	27,228,147	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	27,228,147	...
...	...	...	3,830,500,000	3,830,500,000		Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	3,830,500,000	...
...	...	...	3,857,728,147	3,857,728,147		Total non-budgetary	...	...	3,857,728,147	...
						Total Privatization and Regulatory Affairs—				
...	**10,074,000**	**...**	**49,000**	**10,123,000**		**Budgetary**	7,956,615	**2,166,385**	**...**	**8,553,743**
1,239,304,862	**...**	**...**	**3,857,728,147**	**5,097,033,009**		**Non-budgetary**	(27,260,691)	**...**	**5,124,293,700**	**(25,388,563)**
						Total Ministry—				
109,803,391	**49,595,334,400**	**1,918,918,001**	**(45,143,729)**	**51,578,912,063**		**Budgetary**	51,465,647,541	**3,170,575**	**110,093,947**	**47,651,090,660**
6,170,842,677	**93,730,001**	**...**	**4,030,543,353**	**10,295,116,031**		**Non-budgetary**	127,564,406	**474,045**	**10,167,077,580**	**(71,390,054)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

[2] During the year, Petro-Canada Limited was transferred from Energy, Mines and Resources to this Program.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program				
								Operating				
...	37,667,000	500,000	...	...	296,000	...	38,463,000	Financial and economic policies	37,962,412	500,588	...	35,165,576
...	48,000,000	...	...	...	(19,673,623)	...	28,326,377	Domestic coinage	28,326,377	...	...	72,653,802
...	31,125,400	20,579,000	...	...	27,689,682	(6,681,000)	72,713,082	Administration	71,227,208	1,485,874	...	53,324,031
...	(6,681,000)	...	...	...	...	6,681,000	...	Revenue credited to the vote	...	...	...	...
...	110,111,400	21,079,000	...	...	8,312,059	...	139,502,459	Total—Operating	137,515,997	1,986,462	...	161,143,409
								Capital				
...	...	...	...	...	...	...	...	Financial and economic policies	588,809	(588,809)	...	471,820
...	1,598,000	...	...	...	...	...	1,598,000	Administration	2,319,625	(721,625)	...	10,653,853
...	1,598,000	...	...	...	...	...	1,598,000	Total—Capital	2,908,434	(1,310,434)	...	11,125,673
								Transfer payments				
...	136,800,000	...	...	...	19,649,186	...	156,449,186	International financial organizations	156,449,186	...	...	336,000,000
								Non-budgetary				
3,304,537,815	93,730,001	...	...	...	172,815,206	...	3,571,083,022	International financial organizations	304,825,097	474,045	3,265,783,880	273,599,641
								Program Summary				
...	37,667,000	500,000	...	...	296,000	...	38,463,000	Financial and economic policies	38,551,221	(88,221)	...	35,637,396
...	48,000,000	...	...	...	(19,673,623)	...	28,326,377	Domestic coinage	28,326,377	...	...	72,653,802
								International financial organizations—				
...	136,800,000	...	...	...	19,649,186	...	156,449,186	Budgetary	156,449,186	...	...	336,000,000
3,304,537,815	93,730,001	...	...	...	172,815,206	...	3,571,083,022	Non-budgetary	304,825,097	474,045	3,265,783,880	273,599,641
...	26,042,400	20,579,000	...	...	27,689,682	...	74,311,082	Administration	73,546,833	764,249	...	63,977,884
								Total Program—				
...	**248,509,400**	**21,079,000**	**...**	**...**	**27,961,245**	**...**	**297,549,645**	**Budgetary**	**296,873,617**	**676,028**	**...**	**508,269,082**
3,304,537,815	**93,730,001**	**...**	**...**	**...**	**172,815,206**	**...**	**3,571,083,022**	**Non-budgetary**	**304,825,097**	**474,045**	**3,265,783,880**	**273,599,641**

							Public Debt Program				
							Operating				
...	40,856,000,000	1,800,000,000	...	...	(81,854,458)	... 42,574,145,542	Interest costs	42,574,145,542	...	...	38,607,862,201
...	294,000,000	...	...	...	(76,497,928)	... 217,502,072	Servicing and issuing costs	217,502,072	...	...	329,394,448
...	**41,150,000,000**	**1,800,000,000**	**...**	**...**	**(158,352,386)**	**... 42,791,647,614**	**Total Program—Budgetary**	**42,791,647,614**	**...**	**...**	**38,937,256,649**
							Fiscal Transfer Payments Program				
...	8,120,000,000	96,545,000	...	...	83,034,265	... 8,299,579,265	Transfer payments	8,299,579,265	...	...	8,128,200,443
...	**8,120,000,000**	**96,545,000**	**...**	**...**	**83,034,265**	**... 8,299,579,265**	**Total Program—Budgetary**	**8,299,579,265**	**...**	**...**	**8,128,200,443**
							Special Program				
71,503,708	30,000	85,001	...	...	...	... 71,618,709	Operating	38,100	76,901	71,503,708	239,376
2,000,000	...	...	...	...	...	... 2,000,000	Non-budgetary	...	...	2,000,000	398,868
71,503,708	**30,000**	**85,001**	**...**	**...**	**...**	**... 71,618,709**	**Total Program—Budgetary**	**38,100**	**76,901**	**71,503,708**	**239,376**
2,000,000	**...**	**...**	**...**	**...**	**...**	**... 2,000,000**	**Non-budgetary**	**...**	**...**	**2,000,000**	**398,868**
71,503,708	**49,518,539,400**	**1,917,709,001**	**...**	**...**	**(47,356,876)**	**... 51,460,395,233**	**Total Department—Budgetary**	**51,388,138,596**	**752,929**	**71,503,708**	**47,573,965,550**
3,306,537,815	**93,730,001**	**...**	**...**	**...**	**172,815,206**	**... 3,573,083,022**	**Non-budgetary**	**304,825,097**	**474,045**	**3,267,783,880**	**273,998,509**
							Auditor General				
							Operating				
...	54,155,000	...	16,200	...	374,237	... 54,545,437	Legislative auditing	54,094,695	450,742	...	49,792,810
							Capital				
...	1,500,000	...	...	...	...	... 1,500,000	Legislative auditing	1,720,592	(220,592)	...	2,340,193
							Transfer payments				
...	505,000	...	...	...	...	... 505,000	Legislative auditing	503,540	1,460	...	481,092
...	**56,160,000**	**...**	**16,200**	**...**	**374,237**	**... 56,550,437**	**Total Program—Budgetary**	**56,318,827**	**231,610**	**...**	**52,614,095**
							Canada Deposit Insurance Corporation				
1,625,000,000	...	...	...	...	...	... 1,625,000,000	Non-budgetary	(150,000,000)	...	1,775,000,000	(320,000,000)
1,625,000,000	**...**	**...**	**...**	**...**	**...**	**... 1,625,000,000**	**Total Program—Non-budgetary**	**(150,000,000)**	**...**	**1,775,000,000**	**(320,000,000)**
							Canadian International Trade Tribunal				
...	7,330,000	722,000	1,227,689	...	59,000	... 9,338,689	Operating	9,262,572	76,117	...	8,851,809
...	91,000	34,000	...	...	...	... 125,000	Capital	194,338	(69,338)	...	856,323
...	**7,421,000**	**756,000**	**1,227,689**	**...**	**59,000**	**... 9,463,689**	**Total Program—Budgetary**	**9,456,910**	**6,779**	**...**	**9,708,132**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Office of the Superintendent of Financial Institutions				
								Operating				
39,474,757	40,051,000	453,000	95,000	...	...	(37,361,000)	42,712,757	Financial institutions supervision and actuarial services	2,828,052	1,294,466	38,590,239	5,237,089
...	...	...	...	...	392,021	...	392,021	Civil service insurance actuarial liability adjustment	392,021	...	...	382,120
...	(37,361,000)	...	...	...	...	37,361,000	...	Revenue credited to the vote	...	...	...	...
39,474,757	2,690,000	453,000	95,000	...	392,021	...	43,104,778	Total—Operating	3,220,073	1,294,466	38,590,239	5,619,209
								Capital				
(1,175,074)	450,000	...	...	...	...	...	(725,074)	Financial institutions supervision and actuarial services	556,520	(1,281,594)	...	629,931
								Program Summary				
38,299,683	3,140,000	453,000	95,000	...	...	...	41,987,683	Financial institutions supervision and actuarial services	3,384,572	12,872	38,590,239	5,867,020
...	...	...	...	...	392,021	...	392,021	Civil service insurance actuarial liability adjustment	392,021	...	...	382,120
38,299,683	**3,140,000**	**453,000**	**95,000**	**...**	**392,021**	**...**	42,379,704	**Total Program—Budgetary**	3,776,593	**12,872**	**38,590,239**	**6,249,140**
								Privatization and Regulatory Affairs[1]				
...	9,754,000	...	...	...	49,000	...	9,803,000	Operating	7,811,031	1,991,969	...	8,446,616
...	320,000	...	...	...	...	...	320,000	Capital	145,584	174,416	...	107,127
1,239,304,862	...	...	3,857,728,147	...	...	...	5,097,033,009	Non-budgetary	(27,260,691)	...	5,124,293,700	(25,388,563)
								Total Program—				
...	**10,074,000**	...	...	...	**49,000**	...	10,123,000	**Budgetary**	7,956,615	**2,166,385**	...	**8,553,743**
1,239,304,862	...	...	**3,857,728,147**	...	...	...	5,097,033,009	**Non-budgetary**	(27,260,691)	...	**5,124,293,700**	**(25,388,563)**
								Total Ministry—				
109,803,391	**49,595,334,400**	**1,918,918,001**	**1,338,889**	**...**	**(46,482,618)**	**...**	51,578,912,063	Budgetary	51,465,647,541	**3,170,575**	**110,093,947**	**47,651,090,660**
6,170,842,677	**93,730,001**	...	**3,857,728,147**	**...**	**172,815,206**	**...**	10,295,116,031	Non-budgetary	127,564,406	**474,045**	**10,167,077,580**	**(71,390,054)**

[1] During the year, Petro-Canada Limited was transferred from Energy, Mines and Resources to this Program.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Financial and Economic Policies Program				
							Other transfer payments				
							International financial organizations				
...	132,200,000	...	...	...	19,810,000	152,010,000	(S) Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act	152,010,000	...	...	336,000,000
...	4,600,000	...	...	...	(160,814)	4,439,186	(S) Payments to International Monetary Fund's enhanced structural adjustment facility	4,439,186	...	...	...
...	**136,800,000**	**...**	**...**	**...**	**19,649,186**	**156,449,186**	**Total Program**	**156,449,186**	**...**	**...**	**336,000,000**
							Fiscal Transfer Payments Program				
							Other transfer payments				
...	36,000,000	...	...	...	(108,563)	35,891,437	(S) Statutory subsidies	35,891,437	...	...	35,893,277
...	8,163,000,000	(41,000,000)	...	...	138,574,000	8,260,574,000	(S) Fiscal equalization	8,260,574,000	...	...	8,155,070,000
...	290,000,000	...	...	...	(53,721,164)	236,278,836	(S) Public utilities income tax transfer	236,278,836	...	...	279,531,927
...	(369,000,000)	(11,000,000)	...	...	(3,038,459)	(383,038,459)	(S) Youth allowances recovery	(383,038,459)	...	...	(342,294,761)
...	...	148,545,000	...	...	...	148,545,000	(S) Fiscal stabilization	148,545,000	...	...	...
...	...	...	...	...	1,328,451	1,328,451	(S) Preferred share dividend taxes	1,328,451	...	...	...
...	**8,120,000,000**	**96,545,000**	**...**	**...**	**83,034,265**	**8,299,579,265**	**Total Program**	**8,299,579,265**	**...**	**...**	**8,128,200,443**
...	**8,256,800,000**	**96,545,000**	**...**	**...**	**102,683,451**	**8,456,028,451**	**Total Department**	**8,456,028,451**	**...**	**...**	**8,464,200,443**
							Auditor General				
							Grants				
							Legislative auditing				
...	5,000	...	...	...	...	5,000	International Organization of Supreme Audit Institutions	3,540	1,460	...	3,570
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	**Total—Grants**	**3,540**	**1,460**	**...**	**3,570**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Legislative auditing				
...	500,000	...	...	...	...	500,000	Canadian Comprehensive Auditing Foundation	500,000	...	...	477,522
...	**500,000**	**...**	**...**	**...**	**...**	**500,000**	**Total—Contributions**	**500,000**	**...**	**...**	**477,522**
...	**505,000**	**...**	**...**	**...**	**...**	**505,000**	**Total Program**	**503,540**	**1,460**	**...**	**481,092**
...	**8,257,305,000**	**96,545,000**	**...**	**...**	**102,683,451**	**8,456,533,451**	**Total Ministry**	**8,456,531,991**	**1,460**	**...**	**8,464,681,535**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program			
Budgetary (respendable revenues)			
Administration			
Expenditures for goods and services recovered from Treasury Board, the Office of the Comptroller General and the Office of Privatization and Regulatory Affairs	6,681,000	6,034,800	5,905,000
Total Program—Budgetary	**6,681,000**	**6,034,800**	**5,905,000**
Total Department—Budgetary	**6,681,000**	**6,034,800**	**5,905,000**
Canada Deposit Insurance Corporation			
Non-budgetary (respendable receipts)			
Loan repayments. (Net)	...	150,000,000	320,000,000
Total Program—Non-budgetary	**...**	**150,000,000**	**320,000,000**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assessments on:			
Banks	...	7,038,423	7,099,027
Insurance companies	...	21,438,708	17,298,831
Investment companies	...	128,495	94,261
Trust companies	...	2,962,760	2,038,603
Loan companies	...	1,438,005	1,179,183
Co-operative credit societies	...	355,283	281,812
	...	33,361,674	27,991,717
Services provided to Canada Deposit Insurance Corporation	...	448,979	403,983
Services provided to Canada Pension Plan	...	706,740	564,859
Fees collected under Pension Benefits Standards Act	...	815,997	671,633
Penalties	...	32,580	11,650
Other revenue credited to the vote	...	12,000	52,974
Refunds of previous year's expenditure	...	1,447,331	3,385,075
Total Program—Budgetary	**37,361,000** [1]	**36,825,301**	**33,081,891**
Privatization and Regulatory Affairs			
Non-budgetary (respendable receipts)			
Air Canada loan repayment. (Net)	...	27,260,691	25,388,563
Total Program—Non-budgetary	**...**	**27,260,691**	**25,388,563**
Total Ministry—			
Budgetary	**44,042,000**	**42,860,101**	**38,986,891**
Non-budgetary	**...**	**177,260,691**	**345,388,563**

[1] Breakdown of revenue as shown in the Main Estimates not available.

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	143,148,739	172,202,690
Bank of Canada—Transfer of profit	2,808,476,971	2,238,841,044
Federal-provincial employment loans program	6,278,978	6,712,982
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	3,257,828	3,676,784
Special development loans program	7,008,723	6,989,718
Winter capital projects fund	12,848,178	12,710,514
Jamaica—Special program—Economic assistance	4,133,350	356,380
United Kingdom—The United Kingdom Financial Agreement Act, 1946	11,597,490	12,192,169
Ottawa Civil Service Recreational Association	7,394	8,839
Town of Oromocto Development Corporation	1,338	2,545
International Monetary Fund	3,964,442	930,474
Foreign exchange accounts—		
Exchange Fund Account—Profit	2,635,370,477	1,599,157,401
International Monetary Fund—Subscriptions—Transfer of profit	11,140,372	11,177,914
Cash—		
Interest—Chartered banks	76,438,028	...
Interest on bank deposits	16,793	271,304,610
Interest—Short term deposits	202,433,770	...
Other accounts—		
Supply Revolving Fund	6,639,946	7,409,492
Government Telecommunications Agency Revolving Fund	1,019,108	1,020,957
Canadian Government Printing Bureau Revolving Fund	471,310	471,953
National Archives of Canada—Microfilm service		(3,039)
	5,934,312,179	4,345,222,371
Refunds of previous years' expenditure—		
Refund of salaries, goods and services	270,731	104,503
Adjustments to Payables at Year End (PAYE)	1,299,166	334,973
	1,569,897	439,476
Services and service fees—		
Fines, penalties and forfeitures	41,373	101,724
Fees—Access to information	1,142	945
	42,515	102,669
Domestic coinage	110,586,871	355,235,208
Proceeds from sales	11,230	5,000
Other non-tax revenue—		
Unclaimed balances—Bank of Canada	237,979	223,817
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	81	142,566
Unclaimed cheques	14,000,562	2,303,870
Transmission of Budget documents	...	5,500
Recovery of employee pay deduction	741	600
Recovery of employee benefits	31,221	62,371
Other miscellaneous revenues	1,875,843	79,501
Liabilities transferred from Government Annuities Account	347,624	279,135
International Monetary Fund Valuation Adjustment	...	2,859,069
Donation to the Crown	6	...
Transfer of War Claims Fund	17	13
	16,494,074	5,956,442
Total Program	**6,063,016,766**	**4,706,961,166**
Public Debt Program		
Non-Tax Revenue—		
Return on investments—(1)		
Other accounts—		
Government's holdings of unmatured debt—Profit	10,345,585	5,212,873
Other non-tax revenue—		
Transfer from matured debt outstanding	3,318,181	331,948
Transfer—Outstanding balance—German coupons	1,924	...
	3,320,105	331,948
Total Program	**13,665,690**	**5,544,821**
Total Department	**6,076,682,456**	**4,712,505,987**

	Current year	Previous year
	$	$
Auditor General		
Tax Revenue—		
Goods and services tax	2,028	...
Total Tax Revenue	**2,028**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	49,724	38,316
Adjustments to Payables at Year End (PAYE)	32,324	61,326
	82,048	99,642
Services and service fees—		
Auditing services rendered to organizations	371,114	357,812
Other non-tax revenue	30,641	22,125
Total Non-Tax Revenue	**483,803**	**479,579**
Total Program	**485,831**	**479,579**
Canadian International Trade Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	4,987	23,870
Total Program	**4,987**	**23,870**
Office of the Superintendent of Financial Institutions		
Tax Revenue—		
Tax on insurance premiums:[2]		
On insurance placed with unauthorized insurers	992,842	1,747,558
On insurance placed with authorized insurers through brokers or agents outside Canada	106,355	(268,454)
Total Tax Revenue	**1,099,197**	**1,479,104**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	(102)	667
Adjustments to Payables at Year End (PAYE)	13,630	31,993
Total Non-Tax Revenue	**13,528**	**32,660**
Total Program	**1,112,725**	**1,511,764**

	Current year	Previous year
	$	$
Privatization and Regulatory Affairs		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Eldorado Nuclear Limited	...	11,241,561
Canada Development Investment Corporation	7,879,597	...
National Sea Products Ltd	...	271,770
Air Canada	7,086,328	8,958,457
	14,965,925	20,471,788
Refunds of previous years' expenditure—		
Salaries, goods and services	134,524	11,628
Adjustments to Payables at Year End (PAYE)	179,425	205,054
	313,949	216,682
Services and service fees	52	188
Proceeds from sales—		
Sale of Crown corporations	...	147,263,960
Other non-tax revenue—		
Other receipts from Crown corporations	21,047	6,120
Total Program	**15,300,973**	**167,958,738**
Ministry Summary		
Tax Revenue—		
Tax on insurance premiums	1,099,197	1,479,104
Goods and services tax	2,028	...
Total Tax Revenue	**1,101,225**	**1,479,104**
Non-Tax Revenue—		
Return on investments	5,959,623,689	4,370,907,032
Refunds of previous years' expenditure	1,984,409	812,330
Services and service fees	413,681	460,669
Domestic coinage	110,586,871	355,235,208
Proceeds from sales	11,230	147,268,960
Other non-tax revenue	19,865,867	6,316,635
Total Non-Tax Revenue	**6,092,485,747**	**4,881,000,834**
Total Ministry	**6,093,586,972**	**4,882,479,938**

(1) Interest unless otherwise indicated.

(2) Under Part I of the Excise Tax Act, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 11

1990-91
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

CONTENTS

	Page
Program objectives and activity descriptions	11.2
Ministry summary	11.3
Programs by activity	11.5
Transfer payments	11.7
Revenue	11.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Atlantic Fisheries

All federal fisheries and habitat management and development functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within and adjacent to Canada's 200-mile fisheries zones on the Atlantic coast, including the river systems and lakes in all of those provinces except Quebec; the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the Atlantic fishing industry.

Pacific and Freshwater Fisheries

All federal fisheries and habitat management and development functions in the Pacific and Arctic Oceans, British Columbia, the Yukon and the Northwest Territories and the provinces of Alberta, Saskatchewan, Manitoba and Ontario, including management in Canadian portions of transboundary rivers, shared management in international fisheries, and management of the Native, recreational and commercial fishing effort, except where authority has been delegated to the provinces for the management of inland fisheries. It also includes the direction of the Department's national habitat management functions.

Inspection Services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate Policy and Program Support

Executive direction of the Program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	521,794,000	...	...	521,794,000	1	Operating expenditures				
					1c	Transfer of $6,869,800 from Fisheries and Oceans Vote 5				
...	...	37,581,500	...	37,581,500						
...	...	...	6,869,800	6,869,800		Transfer from: Vote 5				
...	...	...	20,802,000	20,802,000		TB Vote 5[1]				
...	521,794,000	37,581,500	27,671,800	587,047,300		Total—Vote 1	586,430,434	616,866	...	513,152,806
...	144,651,000	...	...	144,651,000	5	Capital expenditures				
...	...	...	(6,869,800)	(6,869,800)		Transfer to Vote 1				
...	144,651,000	...	(6,869,800)	137,781,200		Total—Vote 5	137,655,786	125,414	...	161,102,630
...	15,109,000	...	...	15,109,000	10	Grants and contributions				
...	...	5,558,000	...	5,558,000	10c	Grants and contributions				
...	15,109,000	5,558,000	...	20,667,000		Total—Vote 10	19,735,513	931,487	...	13,118,136
...	49,400	...	425	49,825	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	49,825	...	...	48,367
...	1,000,000	...	(836,094)	163,906	(S)	Liabilities under the Fisheries Improvement Loans Act	163,906	...	...	91,470
...	42,103,000	...	3,066,000	45,169,000	(S)	Contributions to employee benefit plans	45,169,000	...	...	39,122,000
...	...	...	462,039	462,039	(S)	Refunds of amounts credited to revenue in previous years	462,039	...	...	553,345
...	...	...	...	...		Appropriations not required for the current year	...	...	...	548,652
...	724,706,400	43,139,500	23,494,370	791,340,270		Total budgetary	789,666,503	1,673,767	...	727,737,406
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
...	**724,706,400**	**43,139,500**	**23,494,370**	**791,340,270**		**Total Department—Budgetary**	**789,666,503**	**1,673,767**	**...**	**727,737,406**
150,000	**...**	**...**	**...**	**150,000**		**Non-budgetary**	**...**	**...**	**150,000**	**...**
						Canadian Saltfish Corporation				
6,000,000	...	...	...	6,000,000	L23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)	(12,600,000)	...	18,600,000	3,000,000
6,000,000	**...**	**...**	**...**	**6,000,000**		**Total Program—Non-budgetary**	**(12,600,000)**	**...**	**18,600,000**	**3,000,000**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Freshwater Fish Marketing Corporation				
					L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $26,000,000. (Net)[2]				
7,844,181	...	...	(4,000,000)	3,844,181			(9,655,819)	...	13,500,000	5,655,819
7,844,181	**...**	**...**	**(4,000,000)**	**3,844,181**		**Total Program—Non-budgetary**	**(9,655,819)**	**...**	**13,500,000**	**5,655,819**
						Total Ministry—				
...	**724,706,400**	**43,139,500**	**23,494,370**	**791,340,270**		**Budgetary**	**789,666,503**	**1,673,767**	**...**	**727,737,406**
13,994,181	**...**	**...**	**(4,000,000)**	**9,994,181**		**Non-budgetary**	**(22,255,819)**	**...**	**32,250,000**	**8,655,819**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) The limit was decreased from $30,000,000 to $26,000,000 pursuant to PC 1991-76.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	191,604,000	8,710,600	7,157,600	732,500	1,176,400	...	209,381,100	Science	209,272,959	108,141	...	185,270,772
...	91,284,000	11,532,200	2,382,200	8,840,500	537,730	...	114,576,630	Atlantic fisheries	114,264,510	312,120	...	91,806,439
...	88,921,000	5,411,700	1,211,900	4,289,700	438,000	...	100,272,300	Pacific and freshwater fisheries	100,321,828	(49,528)	...	88,228,728
...	32,917,000	2,415,600	846,800	(1,746,500)	245,900	...	34,678,800	Inspection services	34,519,903	158,897	...	31,335,993
...	4,684,000	18,800	52,500	66,200	25,600	...	4,847,100	International	4,835,349	11,751	...	4,741,691
...	154,536,400	9,492,600	9,151,000	(5,312,600)	1,104,834	...	168,972,234	Corporate policy and program support	168,896,749	75,485	...	152,041,547
...	563,946,400	37,581,500	20,802,000	6,869,800	3,528,464	...	632,728,164	Total—Operating	632,111,298	616,866	...	553,425,170
								Capital				
...	9,056,000	...	...	11,147,000	...	...	20,203,000	Science	20,368,605	(165,605)	...	11,851,279
...	3,010,000	...	...	4,768,700	...	...	7,778,700	Atlantic fisheries	7,572,340	206,360	...	7,719,313
...	7,394,000	...	...	4,730,500	...	...	12,124,500	Pacific and freshwater fisheries	12,174,467	(49,967)	...	8,444,941
...	727,000	...	...	4,051,400	...	...	4,778,400	Inspection services	4,729,916	48,484	...	1,149,726
...	...	...	...	10,700	...	...	10,700	International	8,630	2,070	...	6,840
...	124,464,000	...	...	(31,578,100)	...	...	92,885,900	Corporate policy and program support	92,801,828	84,072	...	131,930,531
...	144,651,000	...	...	(6,869,800)	...	...	137,781,200	Total—Capital	137,655,786	125,414	...	161,102,630
								Transfer payments				
...	782,000	...	...	160,300	...	...	942,300	Science	870,627	71,673	...	692,299
...	11,392,000	5,308,000	...	(1,337,400)	...	...	15,362,600	Atlantic fisheries	14,900,194	462,406	...	8,468,916
...	535,000	250,000	...	(91,700)	...	...	693,300	Pacific and freshwater fisheries	693,300	...	...	455,675
...	...	...	...	5,500	...	...	5,500	International	5,500	...	...	37,000
...	3,400,000	...	...	1,263,300	(836,094)	...	3,827,206	Corporate policy and program support	3,429,798	397,408	...	3,555,716
...	16,109,000	5,558,000	...	...	(836,094)	...	20,830,906	Total—Transfer payments	19,899,419[1]	931,487	...	13,209,606
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan	...	...	150,000	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	201,442,000	8,710,600	7,157,600	12,039,800	1,176,400	...	230,526,400	Science	230,512,191	14,209	...	197,814,350
...	105,686,000	16,840,200	2,382,200	12,271,800	537,730	...	137,717,930	Atlantic fisheries	136,737,044	980,886	...	107,994,668
...	96,850,000	5,661,700	1,211,900	8,928,500	438,000	...	113,090,100	Pacific and freshwater fisheries	113,189,595	(99,495)	...	97,129,344
...	33,644,000	2,415,600	846,800	2,304,900	245,900	...	39,457,200	Inspection services	39,249,819	207,381	...	32,485,719
...	4,684,000	18,800	52,500	82,400	25,600	...	4,863,300	International	4,849,479	13,821	...	4,785,531
...	282,400,400	9,492,600	9,151,000	(35,627,400)	268,740	...	265,685,340	Corporate policy and program support	265,128,375	556,965	...	287,527,794
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...
...	**724,706,400**	**43,139,500**	**20,802,000**	**...**	**2,692,370**	**...**	**791,340,270**	**Total Department—Budgetary**	**789,666,503**	**1,673,767**	**...**	**727,737,406**
150,000	**...**	**...**	**...**	**...**	**...**	**...**	**150,000**	**Non-budgetary**	**...**	**...**	**150,000**	**...**
								Canadian Saltfish Corporation				
6,000,000	...	...	...	...	...	...	6,000,000	Non-budgetary	(12,600,000)	...	18,600,000	3,000,000
6,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**6,000,000**	**Total Program—Non-budgetary**	**(12,600,000)**	**...**	**18,600,000**	**3,000,000**
								Freshwater Fish Marketing Corporation				
7,844,181	...	...	...	...	(4,000,000)	...	3,844,181	Non-budgetary [2]	(9,655,819)	...	13,500,000	5,655,819
7,844,181	**...**	**...**	**...**	**...**	**(4,000,000)**	**...**	**3,844,181**	**Total Program—Non-budgetary**	**(9,655,819)**	**...**	**13,500,000**	**5,655,819**
...	**724,706,400**	**43,139,500**	**20,802,000**	**...**	**2,692,370**	**...**	**791,340,270**	**Total Ministry—Budgetary**	**789,666,503**	**1,673,767**	**...**	**727,737,406**
13,994,181	**...**	**...**	**...**	**...**	**(4,000,000)**	**...**	**9,994,181**	**Non-budgetary**	**(22,255,819)**	**...**	**32,250,000**	**8,655,819**

[1] An amount of $163,906 was charged to Standard Object 12.
[2] The limit was decreased from $30,000,000 to $26,000,000 pursuant to PC 1991-76.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Science				
							Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues				
...	782,000	...	...	38,300	...	820,300		754,689	65,611	...	668,375
							Atlantic fisheries				
							Grant to the Marine Products Research and Development Centre, Shippagan, New Brunswick for the purpose of establishing an administrative structure and start-up of operations				
...	...	100,000	...	...	...	100,000		100,000	...	...	...
							Pacific and freshwater fisheries				
							Grant to the Government of Yukon Territory to assume the day-to-day management of freshwater fisheries in the Yukon				
...	...	250,000	...	...	...	250,000		250,000	...	...	...
							Corporate policy and program support				
							Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues				
...	200,000	...	...	(114,100)	...	85,900		...	85,900	...	...
...	**982,000**	**350,000**	**...**	**(75,800)**	**...**	**1,256,200**	**Total—Grants**	**1,104,689**	**151,511**	**...**	**668,375**
							Contributions				
							Science				
							Contributions under components of the Fisheries Adjustment Program for Atlantic Canada in order to rebuild fish stocks and provide alternative employment opportunities in aquaculture, under-utilization of stocks and fisheries development				
...	...	...	...	100,000	...	100,000		95,138	4,862	...	...
							Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues				
...	...	...	...	22,000	...	22,000		20,800	1,200	...	23,924
...	...	...	...	122,000	...	122,000		115,938	6,062	...	23,924

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Atlantic fisheries				
							Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues				
...	1,062,000	...	...	165,000	...	1,227,000		1,208,197	18,803	...	1,263,371
							Contribution under the Quebec Fishery Subsidiary Agreement for development of the Quebec fisheries				
...	2,500,000	...	...	(275,000)	...	2,225,000		2,172,662	52,338	...	2,244,337
							Contributions under the Newfoundland Inshore Fisheries Development Subsidiary Agreement				
...	2,780,000	...	...	...	...	2,780,000		2,663,803	116,197	...	2,341,758
							Contribution to the Canadian Sealers Association to further develop, detail and implement the long term strategy for the east coast sealing industry				
...	200,000	...	...	(23,400)	...	176,600		176,657	(57)	...	200,000
							Contributions under the Canada-Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation				
...	2,830,000	...	...	275,000	...	3,105,000		3,105,000	...	...	456,554
							Contributions under the Canada-New Brunswick Economic and Regional Development Agreement on fisheries development				
...	1,685,000	...	...	(133,000)	...	1,552,000		1,539,529	12,471	...	599,896
							Contributions under the Canada-Prince Edward Island Economic and Regional Development Agreement on fisheries development				
...	335,000	...	...	...	...	335,000		326,938	8,062	...	150,000
							Contributions under components of the Fisheries Adjustment Program for Atlantic Canada in order to rebuild fish stocks and provide alternative employment opportunities in aquaculture, under-utilization of stocks and fisheries development				
...	...	3,783,000	...	(821,000)	...	2,962,000		2,689,983	272,017	...	...
							Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries				
...	...	400,000	...	...	...	400,000		417,425	(17,425)	...	...
							Contributions under the Fisheries Adjustment Program for Atlantic Canada to provide alternative employment opportunities through initiatives in the area of marketing				
...	...	525,000	...	(525,000)	...	...		...	...	...	...

							Contribution to Dalhousie University under the Canada-Nova Scotia Cooperation				
...	...	500,000	...	...	...	500,000	Agreement on Fisheries Development	500,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,213,000
...	11,392,000	5,208,000	...	(1,337,400)	...	15,262,600		14,800,194	462,406	...	8,468,916
							Pacific and freshwater fisheries				
							Contribution to the Joint Secretariat				
...	285,000	...	...	...	...	285,000	Inuvialuit Renewable Resource Committees	285,000	...	...	273,600
							Contribution to the Government of Yukon Territory to assume the day-to-day mana-				
...	250,000	...	...	(250,000)	...	...	gement of freshwater fisheries in Yukon	...	...	...	...
							Contributions to support organizations associated with research, development, management and promotion of fisheries				
...	...	...	...	158,300	...	158,300	and oceans related issues	158,300	...	...	182,075
...	535,000	...	...	(91,700)	...	443,300		443,300	...	...	455,675
							International				
							Contributions to support organizations associated with research, development, management and promotion of fisheries				
...	...	...	...	5,500	...	5,500	and oceans related issues	5,500	...	...	37,000
							Corporate policy and program support				
							Contributions to support organizations associated with research, development, management and promotion of fisheries				
...	300,000	...	...	(130,100)	...	169,900	and oceans related issues	103,000	66,900	...	240,000
							Contributions in support of harbour development, infrastructure, marine works and repair at non-federal				
...	1,900,000	...	...	982,500	...	2,882,500	harbours	2,865,584	16,916	...	2,672,274
							(S) Liabilities under the Fisheries Improve-				
...	1,000,000	...	...	...	(836,094)	163,906	ment Loans Act	163,906	...	...	91,470
							Contributions under the Fisheries Adjustment Program for Atlantic Canada to provide alternative employment opportunities through				
...	...	...	...	525,000	...	525,000	initiatives in the area of marketing	297,308	227,692	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	551,972
...	3,200,000	...	...	1,377,400	(836,094)	3,741,306		3,429,798	311,508	...	3,555,716
...	**15,127,000**	**5,208,000**	**...**	**75,800**	**(836,094)**	**19,574,706**	**Total—Contributions**	**18,794,730**	**779,976**	**...**	**12,541,231**
							Departmental Summary by Activity				
...	782,000	...	...	160,300	...	942,300	Science	870,627	71,673	...	692,299
...	11,392,000	5,308,000	...	(1,337,400)	...	15,362,600	Atlantic fisheries	14,900,194	462,406	...	8,468,916
...	535,000	250,000	...	(91,700)	...	693,300	Pacific and freshwater fisheries	693,300	...	...	455,675
...	...	...	...	5,500	...	5,500	International	5,500	...	...	37,000
...	3,400,000	...	...	1,263,300	(836,094)	3,827,206	Corporate policy and program support	3,429,798	397,408	...	3,555,716
...	**16,109,000**	**5,558,000**	**...**	**...**	**(836,094)**	**20,830,906**	**Total Department**	**19,899,419**	**931,487**	**...**	**13,209,606**
...	**16,109,000**	**5,558,000**	**...**	**...**	**(836,094)**	**20,830,906**	**Total Ministry**	**19,899,419** [1]	**931,487**	**...**	**13,209,606**

(S) Statutory transfer payment.
[1] An amount of $163,906 was charged to Standard Object 12.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	63,788	...
Total Tax Revenue	**63,788**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Saltfish Corporation	4,601,220	4,978,261
Freshwater Fish Marketing Corporation	3,078,709	1,648,895
Canadian producers of frozen groundfish	101,384	20,341
Groundfish processors	...	87,367
	7,781,313	6,734,864
Refunds of previous years' expenditure—		
Refund of outstanding advances	32,292	116,304
Adjustments to Payables at Year End (PAYE)	1,561,931	983,826
Sundries	1,000,553	921,499
	2,594,776	2,021,629
Privileges, licences and permits—		
Fees	8,139,330	9,368,193
Licences	11,763,423	12,014,640
Oyster leases	36,599	51,457
Bait	15,590	16,435
Sundries	855,005	...
Vessel and fishermen registrations	1,778,925	1,875,256
	22,588,872	23,325,981
Services and service fees—		
Insulated container rental	...	19,150
Other fees	705,098	802,541
	705,098	821,691
Proceeds from sales—		
Proceeds from sale of bait	998,341	540,741
Proceeds from sale of publications	1,771,631	1,827,149
Sundry sales	516,319	146,349
	3,286,291	2,514,239
Other non-tax revenue—		
Seizures and forfeitures	737,332	771,630
Fines	1,100,259	1,340,579
Small craft harbours—		
Wharfage, berthage and leases	3,568,052	3,648,982
Licences	569,688	600,686
Other wharf revenue	458,708	978,112
Rental of land, buildings, vehicles and machinery	511,832	477,640
Sundries	135,726	335,705
	7,081,597	8,153,334
Total Non-Tax Revenue	**44,037,947**	**43,571,738**
Total Department	**44,101,735**	**43,571,738**
Ministry Summary		
Tax Revenue—		
Goods and services tax	63,788	...
Total Tax Revenue	63,788	...
Non-Tax Revenue—		
Return on investments	7,781,313	6,734,864
Refunds of previous years' expenditure	2,594,776	2,021,629
Privileges, licences and permits	22,588,872	23,325,981
Services and service fees	705,098	821,691
Proceeds from sales	3,286,291	2,514,239
Other non-tax revenue	7,081,597	8,153,334
Total Non-Tax Revenue	44,037,947	43,571,738
Total Ministry	**44,101,735**	**43,571,738**

[1] Interest unless otherwise indicated.

SECTION 12

1990-91
PUBLIC ACCOUNTS

Forestry

CONTENTS

	Page
Program objective and activity descriptions	12.2
Ministry summary	12.3
Program by activity	12.4
Transfer payments	12.5
Details of amounts credited to the vote	12.7
Revenue	12.7

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest related activities in Canada.

Activity Description

Forest Research and Technical Services

Enhances the forestry resource base through the discovery, development, demonstration and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conducts and publishes research in the areas of forest resources, protection from insects, disease and fire, environment and wood utilization; provides technical advice and scientific information to federal departments and agencies, the provinces, industry, academic institutions and other countries; administers special co-operative research programs; provides financial support for external research organizations, especially in the fields of forest products and forest engineering; where appropriate, provides forestry survey and specialized services to other federal departments and agencies, provinces and the forest industry.

Forestry Development

Provides direct stimulation of regional development within the forestry sector and enhances the forest resource base; negotiates, implements and administers federal-provincial forest resource development agreements and other forestry development initiatives and directly delivers programs to the provinces, private industry and private woodlot owners for forest renewal and intensive forest management; provides funding for forest management on federal lands, including the provision of technical expertise and training; undertakes analyses of the forest labour market to support the development of federal policies and programs.

Administration

Provides leadership, direction, coordination and common support services for the Program; develops policies and programs; provides economic information and advice; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	90,399,000	...	...	90,399,000	1	Operating expenditures				
...	...	3,173,000	...	3,173,000	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $517,104 from Forestry Vote 5				
...	...	...	517,104	517,104		Transfer from: Vote 5				
...	...	...	5,929,000	5,929,000		TB Vote 5[1]				
...	90,399,000	3,173,001	6,446,104	100,018,105		Total—Vote 1	99,240,108	777,997	...	91,121,007
...	10,278,000	...	...	10,278,000	5	Capital expenditures				
...	...	...	(517,104)	(517,104)		Transfer to: Vote 1				
...	...	...	(3,182,595)	(3,182,595)		Vote 10				
...	10,278,000	...	(3,699,699)	6,578,301		Total—Vote 5	6,544,603	33,698	...	8,497,705
...	49,075,420	...	...	49,075,420	10	Grants and contributions				
...	...	7,886,000	...	7,886,000	10c	Transfer of $3,182,595 from Forestry Vote 5				
...	...	...	3,182,595	3,182,595		Transfer from Vote 5				
...	49,075,420	7,886,000	3,182,595	60,144,015		Total—Vote 10	60,515,154	(371,139)	...	125,129,333
...	49,400	...	(3,692)	45,708	(S)	Minister of Forestry—Salary and motor car allowance	45,708	...	...	4,117
...	9,497,000	...	691,999	10,188,999	(S)	Contributions to employee benefit plans	10,188,999	...	...	8,404,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	107
...	159,396,820	11,059,001	6,617,307	176,975,128		Total Ministry—Budgetary	176,534,572	440,556	...	233,196,269

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Program by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
								Forest research and technical				
...	62,075,000	915,000	1,660,100	14,000	204,212	...	64,868,312	services	65,308,890	(440,578)	...	58,270,346
...	10,973,000	2,258,001	711,500	541,104	403,639	(655,354)	14,231,890	Forestry development	12,627,877	1,604,013	...	13,577,646
...	27,464,400	...	3,557,400	(38,000)	80,456	...	31,064,256	Administration	31,538,048	(473,792)	...	27,681,240
...	(567,000)	...	...	(88,354)	...	655,354[1]	...	Revenue credited to the vote	...	...	...	...
...	99,945,400	3,173,001	5,929,000	428,750	688,307	...	110,164,458	Total—Operating	109,474,815	689,643	...	99,529,232
								Capital				
								Forest research and technical				
...	5,036,000	...	...	(1,550,699)	...	...	3,485,301	services	3,451,460	33,841	...	4,478,366
...	264,000	...	...	...	...	...	264,000	Forestry development	319,022	(55,022)	...	282,194
...	4,978,000	...	...	(2,149,000)	...	...	2,829,000	Administration	2,774,121	54,879	...	3,737,144
...	10,278,000	...	...	(3,699,699)	...	...	6,578,301	Total—Capital	6,544,603	33,698	...	8,497,704
								Transfer payments				
								Forest research and technical				
...	7,192,000	...	...	658,745	...	...	7,850,745	services	8,221,884	(371,139)	...	7,807,844
...	41,633,420	7,886,000	...	2,476,850	...	...	51,996,270	Forestry development	51,996,270	...	...	117,069,489
...	250,000	...	...	47,000	...	...	297,000	Administration	297,000	...	...	252,000
...	49,075,420	7,886,000	...	3,182,595	...	...	60,144,015	Total—Transfer payments	60,515,154	(371,139)	...	125,129,333
								Ministry Summary				
								Forest research and technical				
...	74,303,000	915,000	1,660,100	(877,954)	204,212	...	76,204,358	services	76,982,234	(777,876)	...	70,556,556
...	52,303,420	10,144,001	711,500	3,017,954	403,639	...	66,580,514	Forestry development	64,943,169	1,637,345	...	130,929,329
...	32,692,400	...	3,557,400	(2,140,000)	80,456	...	34,190,256	Administration	34,609,169	(418,913)	...	31,670,384
...	159,298,820	11,059,001	5,929,000	...	688,307	...	176,975,128	Total Ministry—Budgetary	176,534,572	440,556	...	233,156,269

[1] During the year, the amount of revenue credited to the vote available for spending was increased by $88,354.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Forest research and technical services				
...	50,000	...	...	(50,000)	...	...	Canadian Forestry Association	...	...	...	50,000
...	5,000	...	...	...	...	5,000	Festival of Forestry	5,000	...	...	5,000
...	78,500	...	...	...	...	78,500	Grants to universities for specific forestry research projects	78,500	...	...	38,500
...	10,500	...	...	...	...	10,500	Grant to the Oxford Forestry Institute	10,500	...	...	10,500
...	144,000	...	...	(50,000)	...	94,000		94,000	...	...	104,000
							Forestry development				
...	25,000	...	...	...	...	25,000	Grant to the Quebec Council on Forestry Research	25,000	...	...	25,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
...	25,000	...	...	...	...	25,000		25,000	...	...	55,000
							Administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,000
...	**169,000**	**...**	**...**	**(50,000)**	**...**	**119,000**	**Total—Grants**	**119,000**	**...**	**...**	**161,000**
							Contributions				
							Forest research and technical services				
...	1,600,000	...	...	478,861	...	2,078,861	Forest Engineering Research Institute of Canada	2,450,000	(371,139)	...	2,000,000
...	7,000	...	...	...	...	7,000	Contribution to the Poplar Council of Canada	7,000	...	...	7,000
...	129,000	...	...	...	...	129,000	Contribution to the International Energy Agency/Forest Energy Agreement	129,000	...	...	130,142
...	4,850,000	...	...	...	...	4,850,000	Contribution to FORINTEK Canada Corporation	4,850,000	...	...	4,850,000
...	55,000	...	...	32,805	...	87,805	Contribution to the Canadian Inter-Agency Forest Fire Centre	87,805	...	...	77,704
...	45,000	...	...	...	...	45,000	Contribution to the Council of Forest Industries of British Columbia	45,000	...	...	45,000
...	362,000	...	...	50,100	...	412,100	Contribution to the University of Moncton	412,100	...	...	397,548
...	...	...	...	24,979	...	24,979	Contribution to the Maritime Forestry Complex Corp.	24,979	...	...	146,450
...	...	...	...	22,000	...	22,000	Contribution for forestry research and development	22,000	...	...	...
...	...	...	...	100,000	...	100,000	Canadian Forestry Association	100,000	...	...	50,000
...	7,048,000	...	...	708,745	...	7,756,745		8,127,884	(371,139)	...	7,703,844

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Forestry development				
							Contributions under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment	48,474,653	...	...	116,161,959
...	38,703,420	7,886,000	...	1,885,233	...	48,474,653					
...	5,000	...	...	...	...	5,000	Contribution to the City of Montreal	5,000	...	...	95,000
							Contribution to the Newfoundland and Labrador Forestry Training Association	2,315,155	...	...	330,000
...	2,900,000	...	...	(584,845)	...	2,315,155					
...	...	...	...	1,176,462	...	1,176,462	Indian Lands Forestry Program	1,176,462	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	427,530
...	41,608,420	7,886,000	...	2,476,850	...	51,971,270		51,971,270	...	...	117,014,489
							Administration				
							Contribution to the University of British Columbia	250,000	...	...	250,000
...	250,000	...	...	...	...	250,000					
							Contribution to the International Union of Forestry Research Organizations	47,000	...	...	...
...	...	...	...	47,000	...	47,000					
...	250,000	...	...	47,000	...	297,000		297,000	...	...	250,000
...	**48,906,420**	**7,886,000**	**...**	**3,232,595**	**...**	**60,025,015**	**Total—Contributions**	**60,396,154**	**(371,139)**	**...**	**124,968,333**
							Ministry Summary by Activity				
...	7,192,000	...	...	658,745	...	7,850,745	Forest research and technical services	8,221,884	(371,139)	...	7,807,844
...	41,633,420	7,886,000	...	2,476,850	...	51,996,270	Forestry development	51,996,270	...	...	117,069,489
...	250,000	...	...	47,000	...	297,000	Administration	297,000	...	...	252,000
...	**49,075,420**	**7,886,000**	**...**	**3,182,595**	**...**	**60,144,015**	**Total Ministry**	**60,515,154**	**(371,139)**	**...**	**125,129,333**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Budgetary (respendable revenues)			
Forestry development	567,000[1]	655,354	646,104
Total Ministry—Budgetary	**567,000**	**655,354**	**646,104**

(1) During the year, the amount of revenue credited to the vote available for spending was increased by $88,354.

Revenue

	Current year	Previous year
	$	$
Tax Revenue—		
Goods and services tax	6	...
Total Tax Revenue	**6**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	296,959	213,430
Refund of expenditures	165,653	283,180
	462,612	496,610
Privileges, licences and permits—		
Rentals, licences and permits	84,843	94,383
Services and service fees	...	25
Proceeds from sales—		
Timber permits	87,261	68,392
Other non-tax revenue—		
Miscellaneous	1,610	2,301
Total Non-Tax Revenue	**636,326**	**661,711**
Total	**636,332**	**661,711**
Ministry Summary		
Tax Revenue—		
Goods and services tax	6	...
Total Tax Revenue	6	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	462,612	496,610
Privileges, licences and permits	84,843	94,383
Services and service fees	...	25
Proceeds from sales	87,261	68,392
Other non-tax revenue	1,610	2,301
Total Non-Tax Revenue	636,326	661,711
Total Ministry	636,332	661,711

SECTION 13

1990-91
PUBLIC ACCOUNTS

Governor General

CONTENTS

	Page
Program objective and activity descriptions	13.2
Ministry summary	13.3
Program by activity	13.4
Transfer payments	13.5
Revenue	13.6

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	9,319,000	...	...	9,319,000	1	Program expenditures				
...	...	...	878,509	878,509		Transfer from TB Vote 5[1]				
...	9,319,000	...	878,509	10,197,509		Total—Vote 1	9,655,874	541,635	...	9,752,317
...	70,000	...	19,814	89,814	(S)	Salary of the Governor General (Governor General's Act)	89,814	...	...	81,328
...	302,000	...	33,621	335,621	(S)	Annuities payable under the Governor General's Act	335,621	...	...	254,641
...	839,000	...	61,000	900,000	(S)	Contributions to employee benefit plans	900,000	...	...	741,000
...	**10,530,000**	**...**	**992,944**	**11,522,944**		**Total Ministry—Budgetary**	**10,981,309**	**541,635**	**...**	**10,829,286**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Program by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
...	7,591,000	...	878,509	(87,541)	80,814	...	8,462,782	Governor General	8,462,393	389	...	7,959,224
...	1,997,000	...	...	...	...	...	1,997,000	Honours	1,649,442	347,558	...	1,944,112
...	525,000	...	...	...	...	...	525,000	Former governors general	334,312	190,688	...	192,760
...	10,113,000	...	878,509	(87,541)	80,814	...	10,984,782	Total—Operating	10,446,147	538,635	...	10,096,096
								Capital				
...	100,000	...	...	87,541	...	...	187,541	Governor General	187,541	...	...	466,549
								Transfer payments				
...	317,000	...	...	...	33,621	...	350,621	Former governors general	347,621[1]	3,000	...	266,641
								Ministry Summary				
...	7,691,000	...	878,509	...	80,814	...	8,650,323	Governor General	8,649,934	389	...	8,425,773
...	1,997,000	...	...	...	...	...	1,997,000	Honours	1,649,442	347,558	...	1,944,112
...	842,000	...	...	...	33,621	...	875,621	Former governors general	681,933	193,688	...	459,401
...	**10,530,000**	**...**	**878,509**	**...**	**114,435**	**...**	**11,522,944**	**Total Ministry—Budgetary**	**10,981,309**	**541,635**	**...**	**10,829,286**

[1] An amount of $335,621 was charged to Standard Object 1.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Former governors general				
							Grants to surviving spouses of former governors general to provide for expenses incurred in the performance of Crown-related activities	12,000	3,000	...	12,000
...	302,000	...	...	...	33,621	335,621	(S) Annuities payable under the Governor General's Act	335,621	...	...	254,641
...	**317,000**	**...**	**...**	**...**	**33,621**	**350,621**	**Total Ministry**	**347,621**[1]	**3,000**	**...**	**266,641**

(S) Statutory transfer payment.
(1) An amount of $335,621 was charged to Standard Object 1.

Revenue

	Current year	Previous year
	$	$
Tax Revenue—		
Goods and services tax	428	...
Total Tax Revenue	**428**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	13,210	...
Adjustments to Payables at Year End (PAYE)	49,924	34,023
Total Non-Tax Revenue	**63,134**	**34,023**
Total	**63,562**	**34,023**
Ministry Summary		
Tax Revenue—		
Goods and services tax	428	...
Total Tax Revenue	428	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	63,134	34,023
Total Non-Tax Revenue	63,134	34,023
Total Ministry	**63,562**	**34,023**

SECTION 14

1990-91
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

CONTENTS

	Page
Program objectives and activity descriptions	14.2
Ministry summary	14.4
Programs by activity	14.8
Transfer payments	14.12
Details of amounts credited to the vote	14.22
Revenue	14.22

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions and the overall needs of the Department's clients.

Activity Description

Executive Direction

Operation of the offices of the Minister, Deputy Minister, Associate Deputy Minister, Director General (Executive Support Services) and their respective staffs. Also included are the Executive Secretariat, Planning and Evaluation units of the Executive Support Services Branch.

Finance and Professional Services

Provision of services to the Department in the area of corporate financial management and administration; contracts; management systems and services; legal and translation services; and internal audit functions.

Human Resource Management

Provision of policy and program development to the Department in the area of human resource management; provision of functional direction and monitoring of human resource operations in the regions.

Communications

Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visuals, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Self-Government

Comprises a number of activities which are directed to formally establishing a new relationship between the federal Government and Indian and Inuit people for increased community control and self-reliance.

Comprehensive Claims

Analyzes, negotiates, and settles comprehensive claims; and provides financial support to native claimants for the preparation, submission, and negotiation of comprehensive and specific claims.

Economic Development

Provides assistance to Indians, Indian bands and Inuit people to create business, employment and socio-economic development opportunities.

Lands, Revenues and Trusts

Provides for the management and control of Indian lands and estates; administers on behalf of Indian and Inuit people the responsibilities set out in the Indian Act, including the maintenance of current membership rolls; analyzes, negotiates and settles specific land claims.

Education

Provides to Indian students, pre-school, elementary and secondary educational services relevant to social, economic, and cultural needs and conditions of Indian people. Provides financial assistance and instructional support to eligible Indians and Inuit enrolled in post-secondary institutions.

Social Development

Provides and arranges for the provision of social assistance and welfare services to Indian and Inuit individuals and families in need.

Capital Facilities and Community Services

Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, and recreational and education facilities.

Band Management

Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Program Management and Administration

Provides general management and administrative support activities internal to the Program at the Headquarters, regional and field office levels.

Northern Affairs Program

Objective

To promote the political, economic, scientific, social and cultural development of the northern territories; to assist northerners to develop political and economic institutions which will enable territorial governments to assume increasing responsibility within the Canadian federation; and to effectively manage the orderly use, development and conservation of the North's natural resources in collaboration with the territorial governments and other federal departments.

Activity Description

Political, Scientific, Social and Cultural Development

Provides for the management of Departmental/Territorial relations in the areas of political development, devolution of provincial-type responsibilities of federal departments and transfer payments. It provides for the monitoring of native claims negotiations and for the implementation of the Inuvialuit Final Agreement. Support is given for Inuit art and culture and to native organizations to develop positions in regard to political, economic and social issues. Financial assistance is provided to the Territorial Governments for social program costs for Indians and Inuit. Policies and programs are developed for the enhancement of science and technology in the North and information is gathered and analyzed on circumpolar issues of significance to Canada.

Economic Development and Resource Management

Provides for the development of policies, legislation and programs to promote economic growth and diversification; to increase native participation in the northern economy; to procure socio-economic benefits for the North from resource development; to plan, construct and maintain the quality of the northern primary road system; to promote the development of northern natural resources and, through environmental research, regulation and monitoring, ensure minimal environmental impacts from resource development. Plans are established and agreements are negotiated and implemented to transfer specific sectoral programs to the Territorial Governments.

Canada Oil and Gas Lands Administration

Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and coordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management

Provides for the management and executive direction of the Program, through the offices of the Senior Assistant Deputy Minister and the Directors General (Headquarters and Regional); for planning and support services, including drafting services and the coordination of special events, such as tours of the North by foreign dignitaries; for the comprehensive analysis of the North resulting in the development of long-term objectives and strategies for the Program; and for the coordination of federal interests as they relate to the northern dimension of Canada's foreign policy and the strengthening of Canadian Arctic sovereignty.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments

Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	42,337,000	...	...	42,337,000	1	Program expenditures				
					1c	Transfer of $2,840,768 from Indian Affairs and Northern Development Vote 5				
...	...	1	...	1						
...	...	...	2,840,768	2,840,768		Transfer from: Vote 5				
...	...	...	1,960,431	1,960,431		TB Vote 5[1]				
...	42,337,000	1	4,801,199	47,138,200		Total—Vote 1	46,353,608	784,592	...	44,288,107
...	49,400	...	425	49,825	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	49,825	...	...	48,200
...	4,230,000	...	308,000	4,538,000	(S)	Contributions to employee benefit plans	4,538,000	...	...	3,978,000
...	...	...	98	98	(S)	Refunds of amounts credited to revenue in previous years	98	...	...	...
...	**46,616,400**	**1**	**5,109,722**	**51,726,123**		**Total Program—Budgetary**	**50,941,531**	**784,592**	**...**	**48,314,307**
						Indian and Inuit Affairs Program				
...	245,462,000	...	...	245,462,000	5	Operating expenditures				
...	...	...	4,240,000	4,240,000		Transfer from TB Vote 5[1]				
...	...	...	(2,840,768)	(2,840,768)		Transfer to: Vote 1				
...	...	...	(5,997,198)	(5,997,198)		Vote 15				
...	...	...	(4,297,633)	(4,297,633)		Vote 30				
...	...	...	(46,599)	(46,599)		Vote 35				
...	...	...	(24,350)	(24,350)		Vote 40				
...	245,462,000	...	(8,966,548)	236,495,452		Total—Vote 5	236,360,458	134,994	...	226,770,370
					6a	To increase from $575,000,000 to $750,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972	...	1	...	...
...	...	1	...	1						
...	20,705,000	...	...	20,705,000	10	Capital expenditures				
...	...	...	(10,939,801)	(10,939,801)		Transfer to Vote 15				
...	20,705,000	...	(10,939,801)	9,765,199		Total—Vote 10	9,697,810	67,389	...	7,714,188
...	2,145,025,000	...	...	2,145,025,000	15	Grants and contributions				
...	...	46,438,705	...	46,438,705	15b	Grants listed in the Estimates and contributions				
					15c	Transfer of $5,997,198 from Indian Affairs and Northern Development Vote 5 and $10,939,801 from Indian Affairs and Northern Development Vote 10				
...	...	50,416,769	...	50,416,769						
...	...	...	5,997,198	5,997,198		Transfer from: Vote 5				
...	...	...	10,939,801	10,939,801		Vote 10				
...	2,145,025,000	96,855,474	16,936,999	2,258,817,473		Total—Vote 15	2,258,444,592	372,881	...	2,005,690,700

					(S)	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	...	...	...	10,369
...	15,000	...	(15,000)	...						
...	...	...	224,774	224,774	(S)	Forgiveness of loans issued from Indian housing assistance account	224,774	...	...	311,581
...	2,000,000	...	(1,103,337)	896,663	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development	896,663	...	...	530,638
...	880,000	...	339,156	1,219,156	(S)	Indian annuities (Indian Act)	1,219,156	...	...	1,266,472
...	5,000,000	...	...	5,000,000	(S)	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	...	...	5,000,000
33,984,142	...	...	...	33,984,142	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	62,230	...	33,921,912	129,636
...	19,376,000	...	1,411,000	20,787,000	(S)	Contributions to employee benefit plans	20,787,000	...	...	17,875,000
...	...	...	908	908	(S)	Refunds of amounts credited to revenue in previous years	908	...	...	3,500
...	...	...	...	...		Appropriations not required for the current year	...	...	...	12,163,719
33,984,142	2,438,463,000	96,855,475	(2,111,849)	2,567,190,768		Total budgetary	2,532,693,591	575,265	33,921,912	2,277,466,173
					L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	(266,976)	...	18,857,603	(692,133)
18,590,627	...	...	...	18,590,627						
					L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 6b, Appropriation Act No. 4, 1989-90. Limit $64,000,000. (Net)	(2,858,666)	...	40,415,684	(15,151,600)
37,557,018	...	...	...	37,557,018						
...	14,303,000	...	...	14,303,000	L20	Loans to native claimants for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)				
...	...	9,697,000	...	9,697,000	L20b	Loans to native claimants				
...	14,303,000	9,697,000	...	24,000,000		Total—Vote L20	23,999,994	6	...	18,362,910
					L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders. (Gross)	1,242,958	179,042	...	1,206,754
...	1,422,000	...	...	1,422,000						
					(S)	(L) Loans to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	1,569,000	...	...	1,452,000
...	1,569,000	...	...	1,569,000						
56,147,645	17,294,000	9,697,000	...	83,138,645		Total non-budgetary	23,686,310	179,048	59,273,287	5,177,931
						Total Program—				
33,984,142	**2,438,463,000**	**96,855,475**	**(2,111,849)**	**2,567,190,768**		**Budgetary**	**2,532,693,591**	**575,265**	**33,921,912**	**2,277,466,173**
56,147,645	**17,294,000**	**9,697,000**	**...**	**83,138,645**		**Non-budgetary**	**23,686,310**	**179,048**	**59,273,287**	**5,177,931**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Northern Affairs Program				
...	56,155,000	...	...	56,155,000	30	Operating expenditures				
					30c	Transfer of $4,297,633 from Indian Affairs and Northern Development Vote 5				
...	...	1	...	1						
...	...	...	4,297,633	4,297,633		Transfer from: Vote 5				
...	...	...	463,000	463,000		TB Vote 5[1]				
...	...	...	(185,000)	(185,000)		Transfer to: Vote 45				
...	...	...	(400,000)	(400,000)		Vote 50				
...	56,155,000	1	4,175,633	60,330,634		Total—Vote 30	60,041,825	288,809	...	60,373,974
...	19,036,000	...	...	19,036,000	35	Capital expenditures				
					35c	Transfer of $46,599 from Indian Affairs and Northern Development Vote 5				
...	...	1	...	1						
...	...	...	46,599	46,599		Transfer from Vote 5				
...	...	...	(8,300,000)	(8,300,000)		Transfer to: Vote 45				
...	...	...	(8,200,000)	(8,200,000)		Vote 50				
...	19,036,000	1	(16,453,401)	2,582,600		Total—Vote 35	2,548,094	34,506	...	19,416,295
336,764	36,265,500	...	..	36,602,264	40	Grants and contributions				
					40c	Transfer of $24,350 from Indian Affairs and Northern Development Vote 5				
...	...	1	...	1						
...	...	...	24,350	24,350		Transfer from Vote 5				
336,764	36,265,500	1	24,350	36,626,615		Total—Vote 40	36,137,343	152,508	336,764	41,494,165
					(S)	Contributions to employee benefit plans				
...	4,330,000	...	315,000	4,645,000			4,645,000	...	...	4,427,000
					(S)	Refunds of amounts credited to revenue in previous years				
...	...	...	52,851	52,851			52,851	...	...	57,418
...	...	...	...	...		Appropriations not required for the current year	...	...	...	249,259
336,764	115,786,500	3	(11,885,567)	104,237,700		Total budgetary	103,425,113	475,823	336,764	126,018,111
					L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Gross)	...	...	320,000	...
320,000	...	...	...	320,000						
					L55	Provision of Eskimo Loan Fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978-79. Limit $7,072,000. (Net)				
4,542,904	...	...	...	4,542,904			(201,722)	...	4,744,626	(295,147)

					L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969).				
4,907,451	...	...	...	4,907,451		(Net)	...	...	4,907,451	(220,863)
9,770,355	...	...	...	9,770,355		Total non-budgetary	(201,722)	...	9,972,077	(516,010)
336,764	**115,786,500**	**3**	**(11,885,567)**	**104,237,700**		**Total Program—**				
9,770,355	**...**	**...**	**...**	**9,770,355**		**Budgetary**	**103,425,113**	**475,823**	**336,764**	**126,018,111**
						Non-budgetary	**(201,722)**	**...**	**9,972,077**	**(516,010)**
						Transfer Payments to the Territorial Governments Program				
					45	Transfer payments to the Government of the Yukon Territory				
...	194,157,000	...	...	194,157,000	45b	Transfer of $185,000 from Indian Affairs and Northern Development Vote 30, and $8,300,000 from Indian Affairs and Northern Development Vote 35				
...	...	1,390,000	...	1,390,000	45c	Transfer payments to the Government of the Yukon Territory				
...	...	12,720,000	...	12,720,000		Transfer from: Vote 30				
...	...	...	185,000	185,000		Vote 35				
...	...	...	8,300,000	8,300,000						
...	194,157,000	14,110,000	8,485,000	216,752,000		Total—Vote 45	216,752,000	...	...	195,384,829
					50	Transfer payments to the Government of the Northwest Territories				
...	727,338,000	...	...	727,338,000	50b	Transfer of $400,000 from Indian Affairs and Northern Development Vote 30, and $8,200,000 from Indian Affairs and Northern Development Vote 35				
...	...	2,120,000	...	2,120,000	50c	Transfer payments to the Government of the Northwest Territories				
...	...	9,860,137	...	9,860,137		Transfer from: Vote 30				
...	...	...	400,000	400,000		Vote 35				
...	...	...	8,200,000	8,200,000						
...	727,338,000	11,980,137	8,600,000	747,918,137		Total—Vote 50	747,918,137	...	...	725,689,040
...	**921,495,000**	**26,090,137**	**17,085,000**	**964,670,137**		**Total Program—Budgetary**	**964,670,137**	**...**	**...**	**921,073,869**
						Total Ministry—				
34,320,906	**3,522,360,900**	**122,945,616**	**8,197,306**	**3,687,824,728**		**Budgetary**	**3,651,730,372**	**1,835,680**	**34,258,676**	**3,372,872,460**
65,918,000	**17,294,000**	**9,697,000**	**...**	**92,909,000**		**Non-budgetary**	**23,484,588**	**179,048**	**69,245,364**	**4,661,921**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	6,996,400	...	217,309	834,000	43,545	...	8,091,254	Executive direction	8,056,312	34,942	...	8,728,367
...	26,853,000	1	1,309,174	1,127,000	178,738	...	29,467,913	Finance and professional services	29,338,334	129,579	...	27,738,768
...	8,634,000	...	350,733	200,567	67,760	...	9,253,060	Human resource management	8,329,742	923,318	...	7,291,890
...	3,926,000	...	83,215	91,201	18,480	...	4,118,896	Communications	4,167,376	(48,480)	...	3,545,506
...	46,409,400	1	1,960,431	2,252,768	308,523	...	50,931,123	Total—Operating	49,891,764	1,039,359	...	47,304,531
								Capital				
...	16,000	...	...	...	...	...	16,000	Executive direction	82,908	(66,908)	...	358,753
...	169,000	...	...	588,000	...	...	757,000	Finance and professional services	784,309	(27,309)	...	562,162
...	18,000	...	...	...	...	...	18,000	Human resource management	138,876	(120,876)	...	48,494
...	4,000	...	...	...	...	...	4,000	Communications	43,674	(39,674)	...	40,367
...	207,000	...	...	588,000	...	...	795,000	Total—Capital	1,049,767	(254,767)	...	1,009,776
								Program Summary				
...	7,012,400	...	217,309	834,000	43,545	...	8,107,254	Executive direction	8,139,220	(31,966)	...	9,087,120
...	27,022,000	1	1,309,174	1,715,000	178,738	...	30,224,913	Finance and professional services	30,122,643	102,270	...	28,300,930
...	8,652,000	...	350,733	200,567	67,760	...	9,271,060	Human resource management	8,468,618	802,442	...	7,340,384
...	3,930,000	...	83,215	91,201	18,480	...	4,122,896	Communications	4,211,050	(88,154)	...	3,585,873
...	**46,616,400**	**1**	**1,960,431**	**2,840,768**	**308,523**	**...**	**51,726,123**	**Total Program—Budgetary**	**50,941,531**	**784,592**	**...**	**48,314,307**
								Indian and Inuit Affairs Program				
								Operating				
...	6,051,000	...	83,899	612,108	42,330	...	6,789,337	Self-government	7,255,050	(465,713)	...	6,535,231
...	5,987,000	...	66,049	563,000	42,330	...	6,658,379	Comprehensive claims	6,947,211	(288,832)	...	5,611,805
33,984,142	25,099,000	...	267,994	(384,423)	(947,219)	...	58,019,494	Economic development	23,598,817	498,765	33,921,912	36,040,433
...	42,450,000	...	766,196	4,929,013	238,980	...	48,384,189	Lands, revenues and trusts	45,710,124	2,674,065	...	38,281,058
...	49,627,000	...	377,658	(4,131,364)	375,840	...	46,249,134	Education	48,112,319	(1,863,185)	...	53,720,292
...	15,800,000	...	202,201	(465,996)	84,660	...	15,620,865	Social development	13,984,803	1,636,062	...	14,158,467
...	54,799,000	1	102,581	(17,888,002)	272,234	...	37,285,814	Capital facilities and community services	35,277,759	2,008,055	...	31,136,862
...	16,089,000	...	256,128	(1,107,209)	112,880	...	15,350,799	Band management	15,471,197	(120,398)	...	18,712,643
...	50,951,000	...	2,117,294	4,666,325	296,310	...	58,030,929	Program management and administration	61,974,753	(3,943,824)	...	53,598,022
33,984,142	266,853,000	1	4,240,000	(13,206,548)	518,345	...	292,388,940	Total—Operating	258,332,033	134,995	33,921,912	257,794,813

								Capital				
...	...	...	...	...	...	...	...	Economic development	...	...	...	47,649
...	1,001,000	...	...	...	...	...	1,001,000	Lands, revenues and trusts	2,897,851	(1,896,851)	...	86,993
...	18,056,000	...	...	(10,939,801)	...	...	7,116,199	Capital facilities and community services	4,236,903	2,879,296	...	5,542,350
...	1,648,000	...	...	...	...	...	1,648,000	Program management and administration	2,563,056	(915,056)	...	2,037,196
...	20,705,000	...	...	(10,939,801)	...	...	9,765,199	Total—Capital	9,697,810	67,389	...	7,714,188
								Transfer payments				
...	11,188,000	...	...	(691,279)	...	...	10,496,721	Self-government	10,496,647	74	...	8,236,075
...	39,639,000	30,336,974	...	(1,433,413)	...	...	68,542,561	Comprehensive claims	68,383,924	158,637	...	38,945,305
...	67,597,000	...	...	4,391,002	...	...	71,988,002	Economic development	71,988,002	...	...	57,351,619
...	14,871,000	23,989,231	...	(2,855,002)	339,156	...	36,344,385	Lands, revenues and trusts	36,193,606	150,779	...	34,373,142
...	686,228,000	20,000,000	...	7,993,352	...	...	714,221,352	Education	714,221,352	...	...	626,963,045
...	604,060,000	...	...	16,145,416	...	...	620,205,416	Social development	620,205,416	...	...	526,478,127
...	519,237,000	22,529,269	...	(14,397,558)	...	...	527,368,711	Capital facilities and community services	527,308,346	60,365	...	525,185,327
...	208,085,000	...	...	7,784,481	...	...	215,869,481	Band management	215,866,455	3,026	...	194,424,532
...	2,150,905,000	96,855,474	...	16,936,999	339,156	...	2,265,036,629	Total—Transfer payments	2,264,663,748	372,881	...	2,011,957,172
								Non-budgetary				
...	17,294,000	9,697,000	...	...	...	...	26,991,000	Comprehensive claims	26,811,952	179,048	...	21,021,664
37,557,018	...	...	...	...	...	...	37,557,018	Economic development	(2,858,666)	...	40,415,684	(15,151,600)
18,590,627	...	...	...	...	...	...	18,590,627	Capital facilities and community services	(266,976)	...	18,857,603	(692,133)
56,147,645	17,294,000	9,697,000	...	...	...	...	83,138,645	Total—Non-budgetary	23,686,310	179,048	59,273,287	5,177,931
								Program Summary				
...	17,239,000	...	83,899	(79,171)	42,330	...	17,286,058	Self-government	17,751,697	(465,639)	...	14,771,306
								Comprehensive claims—				
...	45,626,000	30,336,974	66,049	(870,413)	42,330	...	75,200,940	Budgetary	75,331,135	(130,195)	...	44,557,110
...	17,294,000	9,697,000	...	...	...	...	26,991,000	Non-budgetary	26,811,952	179,048	...	21,021,664
								Economic development—				
33,984,142	92,696,000	...	267,994	4,006,579	(947,219)	...	130,007,496	Budgetary	95,586,819	498,765	33,921,912	93,439,701
37,557,018	...	...	...	...	...	...	37,557,018	Non-budgetary	(2,858,666)	...	40,415,684	(15,151,600)
...	58,322,000	23,989,231	766,196	2,074,011	578,136	...	85,729,574	Lands, revenues and trusts	84,801,581	927,993	...	72,741,193
...	735,855,000	20,000,000	377,658	3,861,988	375,840	...	760,470,486	Education	762,333,671	(1,863,185)	...	680,683,337
...	619,860,000	...	202,201	15,679,420	84,660	...	635,826,281	Social development	634,190,219	1,636,062	...	540,636,594
								Capital facilities and community services—				
...	592,092,000	22,529,270	102,581	(43,225,361)	272,234	...	571,770,724	Budgetary	566,823,008	4,947,716	...	561,864,539
18,590,627	...	...	...	...	...	...	18,590,627	Non-budgetary	(266,976)	...	18,857,603	(692,133)
...	224,174,000	...	256,128	6,677,272	112,880	...	231,220,280	Band management	231,337,652	(117,372)	...	213,137,175
...	52,599,000	...	2,117,294	4,666,325	296,310	...	59,678,929	Program management and administration	64,537,809	(4,858,880)	...	55,635,218
								Total Program—				
33,984,142	**2,438,463,000**	**96,855,475**	**4,240,000**	**(7,209,350)**	**857,501**	**...**	**2,567,190,768**	**Budgetary**	**2,532,693,591**	**575,265**	**33,921,912**	**2,277,466,173**
56,147,645	**17,294,000**	**9,697,000**	**...**	**...**	**...**	**...**	**83,138,645**	**Non-budgetary**	**23,686,310**	**179,048**	**59,273,287**	**5,177,931**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Northern Affairs Program				
								Operating				
...	3,145,000	...	8,807	...	22,050	...	3,175,857	Political, scientific, social and cultural development	3,235,883	(60,026)	...	3,628,371
...	46,258,000	1	358,427	3,712,633	285,951	...	50,615,012	Economic development and resource management	51,524,811	(909,799)	...	51,224,414
...	7,133,000	...	68,090	...	31,500	...	7,232,590	Canada Oil and Gas Lands administration	4,599,775	2,632,815	...	5,274,970
...	3,949,000	...	27,676	...	28,350	...	4,005,026	Program management	5,379,207	(1,374,181)	...	4,979,895
...	60,485,000	1	463,000	3,712,633	367,851	...	65,028,485	Total—Operating	64,739,676	288,809	...	65,107,650
								Capital				
...	7,000	...	...	...	...	...	7,000	Political, scientific, social and cultural development	7,500	(500)	...	17,500
...	18,839,000	...	...	(16,500,000)	...	...	2,339,000	Economic development and resource management	2,382,591	(43,591)	...	19,215,468
...	155,000	...	...	...	...	...	155,000	Canada Oil and Gas Lands administration	155,000	...	...	155,000
...	35,000	1	...	46,599	...	...	81,600	Program management	3,003	78,597	...	28,328
...	19,036,000	1	...	(16,453,401)	...	...	2,582,600	Total—Capital	2,548,094	34,506	...	19,416,296
								Transfer payments				
336,764	29,268,000	...	...	587,494	...	...	30,192,258	Political, scientific, social and cultural development	29,855,494	...	336,764	31,538,392
...	6,997,500	1	...	(563,144)	...	...	6,434,357	Economic development and resource management	6,281,849	152,508	...	9,417,914
...	...	...	...	...	...	...	...	Program management	...	...	...	537,859
336,764	36,265,500	1	...	24,350	...	...	36,626,615	Total—Transfer payments	36,137,343	152,508	336,764	41,494,165
								Non-budgetary				
9,770,355	...	...	...	...	...	...	9,770,355	Economic development and resource management	(201,722)	...	9,972,077	(516,010)

								Program Summary				
336,764	32,420,000	...	8,807	587,494	22,050	...	33,375,115	Political, scientific, social and cultural development	33,098,877	(60,526)	336,764	35,184,263
								Economic development and resource management—				
...	72,094,500	2	358,427	(13,350,511)	285,951	...	59,388,369	Budgetary	60,189,251	(800,882)	...	79,857,796
9,770,355	...	...	...	...	...	...	9,770,355	Non-budgetary	(201,722)	...	9,972,077	(516,010)
								Canada Oil and Gas Lands				
...	7,288,000	...	68,090	...	31,500	...	7,387,590	administration	4,754,775	2,632,815	...	5,429,970
...	3,984,000	1	27,676	46,599	28,350	...	4,086,626	Program management	5,382,210	(1,295,584)	...	5,546,082
								Total Program—				
336,764	**115,786,500**	**3**	**463,000**	**(12,716,418)**	**367,851**	**...**	**104,237,700**	**Budgetary**	**103,425,113**	**475,823**	**336,764**	**126,018,111**
9,770,355	...	...	...	...	...	...	**9,770,355**	**Non-budgetary**	**(201,722)**	**...**	**9,972,077**	**(516,010)**
								Transfer Payments to the Territorial Governments Program				
...	921,495,000	26,090,137	...	17,085,000	...	...	964,670,137	Transfer payments	964,670,137	...	...	921,073,869
...	**921,495,000**	**26,090,137**	**...**	**17,085,000**	**...**	**...**	**964,670,137**	**Total Program—Budgetary**	**964,670,137**	**...**	**...**	**921,073,869**
								Total Ministry—				
34,320,906	**3,522,360,900**	**122,945,616**	**6,663,431**	**...**	**1,533,875**	**...**	**3,687,824,728**	**Budgetary**	**3,651,730,372**	**1,835,680**	**34,258,676**	**3,372,872,460**
65,918,000	**17,294,000**	**9,697,000**	**...**	**...**	**...**	**...**	**92,909,000**	**Non-budgetary**	**23,484,588**	**179,048**	**69,245,364**	**4,661,921**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Indian and Inuit Affairs Program				
							Grants				
							Self-government				
							Grants to the Sechelt Indian Band pursuant to the Sechelt Indian Band Self-Government Act				
...	2,288,000	...	...	...	...	2,288,000		2,287,926	74	...	2,175,332
							Comprehensive claims				
							Grants to James Bay Cree and Naskapi Bands of Quebec				
...	20,632,000	1,940,900	...	(887,691)	...	21,685,209		21,685,209	...	...	18,376,866
							(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act				
...	5,000,000	...	...	...	...	5,000,000		5,000,000	...	...	5,000,000
							Capital grants to the Cree and Naskapi Bands of Quebec				
...	8,686,000	...	...	(327,755)	...	8,358,245		8,358,245	...	...	8,341,892
							Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation				
...	247,000	22,871,074	...	...	...	23,118,074		23,027,736	90,338	...	246,750
							Payment to the Tungavik Federation of Nunavut of an interim payment on capital transfers for the settlement of its comprehensive land claim				
...	...	4,000,000	...	...	...	4,000,000		4,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,000,000
...	34,565,000	28,811,974	...	(1,215,446)	...	62,161,528		62,071,190	90,338	...	33,965,508
							Economic development				
							Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit				
...	1,569,000	...	...	(1,487,943)	...	81,057		81,057	...	...	388,017
							Lands, revenues and trusts				
							(S) Indian annuities treaty payments				
...	880,000	...	...	...	339,156	1,219,156		1,219,156	...	...	1,266,472

...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	1,000,000	...	...	(879,000)	...	121,000	Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act	121,000	...	...	207,500
...	...	4,389,231	...	...	...	4,389,231	Grants to Indians bands for specific land claims	4,389,231	...	...	13,565,815
...	...	19,600,000	...	...	...	19,600,000	Grant to the Stoney Indian Band in settlement of a specific claim	19,600,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,690,000
...	2,180,000	23,989,231	...	(879,000)	339,156	25,629,387		25,629,387	...	...	20,029,787
							Education				
...	2,336,000	...	...	(1,860,921)	...	475,079	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	475,079	...	...	619,849
...	42,047,000	...	...	(12,399,650)	...	29,647,350	Grants to individuals, Indians and Inuit and organizations to support their post-secondary educational advancement	29,647,350	...	...	35,206,570
...	44,383,000	...	...	(14,260,571)	...	30,122,429		30,122,429	...	...	35,826,419
							Social development				
...	57,700,000	...	...	3,585,500	...	61,285,500	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	62,477,873	(1,192,373)[1]	...	74,964,902
...	5,500,000	...	...	(1,178,822)	...	4,321,178	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	4,321,178	...	...	3,111,405
...	63,200,000	...	...	2,406,678	...	65,606,678		66,799,051	(1,192,373)	...	78,076,307
							Capital facilities and community services				
...	...	...	...	60,364	...	60,364	Grant to students and their chaperons to promote fire protection awareness in band and federally operated schools	...	60,364	...	...
							Band management				
...	121,021,000	...	...	5,937,130	...	126,958,130	Grants to Indian bands, their district councils and Inuit settlements to support their administration	126,955,104	3,026	...	105,369,504
...	5,533,000	...	...	458,562	...	5,991,562	Grants to Miawpukek Indian Band to support designated programs	5,991,562	...	...	5,225,000
...	126,554,000	...	...	6,395,692	...	132,949,692		132,946,666	3,026	...	110,594,504
...	274,739,000	52,801,205	...	(8,980,226)	339,156	318,899,135	Total—Grants	319,937,706	(1,038,571)	...	281,055,874

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Self-government				
...	1,200,000	...	...	1,139,908	...	2,339,908	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	2,339,908	...	...	2,231,860
...	7,700,000	...	...	(1,831,187)	...	5,868,813	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	5,868,813	...	...	3,828,883
...	8,900,000	...	...	(691,279)	...	8,208,721		8,208,721	...	...	6,060,743
							Comprehensive claims				
...	4,529,000	...	...	...	...	4,529,000	Contributions to native claimants for the preparation and submission of claims	4,528,987	13	...	4,528,649
...	395,000	...	...	80,883	...	475,883	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act	475,883	...	...	451,148
...	150,000	...	...	...	...	150,000	Contribution to the Cree Regional Authority to subsidize the operating costs of infrastructure remedial measures for the Ouje-Bougoumou Cree	150,000	...	...	...
...	...	300,000	...	...	...	300,000	Interim payment of a one-time implementation cost to determine enrollment of persons entitled to benefits from the Tungavik Federation of Nunavut land claim	300,000	...	...	...
...	...	700,000	...	...	...	700,000	Contribution to the Ratification Committee in conducting the vote to ratify the Dene/Metis final agreement	698,951	1,049	...	...
...	...	525,000	...	(298,850)	...	226,150	Contribution for Yukon Indians comprehensive claims—Ratification vote	158,913	67,237	...	...
...	5,074,000	1,525,000	...	(217,967)	...	6,381,033		6,312,734	68,299	...	4,979,797

						Economic development				
...	15,702,000	...	...	(15,702,000)	...	...	Contributions to Indian and Inuit economic institutions	...	...	...	20,508,749
...	50,326,000	...	...	21,580,945	...	71,906,945	Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development	71,906,945	...	...	36,454,853
...	66,028,000	...	...	5,878,945	...	71,906,945		71,906,945	...	...	56,963,602
						Lands, revenues and trusts				
...	1,225,000	...	...	(450,000)	...	775,000	Contributions to Indian bands for land selection	775,000	...	...	1,304,807
...	200,000	...	...	(200,000)	...	...	Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	...	...	...	181,384
...	2,838,000	...	...	1,206,207	...	4,044,207	Contributions to Indian bands for land and estates management	4,044,207	...	...	9,511,887
...	4,674,000	...	...	(2,638,473)	...	2,035,527	Contributions to Indian bands for registration administration	2,035,527	...	...	1,493,626
...	885,000	...	...	(93,736)	...	791,264	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	685,516	105,748	...	1,144,453
...	400,000	...	...	(351,839)	...	48,161	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	3,130	45,031	...	19,198
...	2,469,000	...	...	506,274	...	2,975,274	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	2,975,274	...	...	...
...	...	...	...	45,565	...	45,565	Contribution to Indian bands for residence information	45,565	...	...	688,000
...	12,691,000	...	...	(1,976,002)	...	10,714,998		10,564,219	150,779	...	14,343,355
						Education				
...	494,783,000	...	...	(8,655,457)	...	486,127,543	Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for elementary and secondary educational services and support	486,127,543	...	...	443,205,190
...	34,100,000	...	...	(2,432,441)	...	31,667,559	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	31,667,559	...	...	29,876,815

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	104,398,000	20,000,000	...	33,149,324	...	157,547,324	Contributions to Indian bands and Inuit settlements or educational institutions for post-secondary educational services and support	157,547,324	...	...	110,522,053
...	8,564,000	...	...	192,497	...	8,756,497	Contributions to Indians, bands, Inuit, settlements or organizations for cultural centres and cultural development	8,756,497	...	...	7,532,568
...	641,845,000	20,000,000	...	22,253,923	...	684,098,923		684,098,923	...	...	591,136,626
							Social development				
...	387,865,000	...	...	8,209,583	...	396,074,583	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves	394,882,210	1,192,373	...	316,544,779
...	141,900,000	...	...	6,111,270	...	148,011,270	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	148,011,270	...	...	124,378,014
...	11,095,000	...	...	(582,115)	...	10,512,885	Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation	10,512,885	...	...	7,479,027
...	540,860,000	...	...	13,738,738	...	554,598,738		553,406,365	1,192,373	...	448,401,820
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	362,613,000	...	...	1,081,463	...	363,694,463	Capital	363,694,463	...	...	375,078,314
...	156,624,000	22,529,269	...	(15,539,385)	...	163,613,884	Maintenance and operation	163,613,883	1	...	150,107,013
...	519,237,000	22,529,269	...	(14,457,922)	...	527,308,347		527,308,346	1	...	525,185,327

							Band management				
							Contributions to Indian bands and Inuit settlements for local development planning	3,577,457	...	...	12,948,453
...	5,125,000	...	...	(1,547,543)	...	3,577,457	Contributions to Indian bands and associations for policy development and consultation	15,162,492	...	...	12,853,702
...	8,644,000	...	...	6,518,492	...	15,162,492	Contributions to Indian bands, Inuit settlements and their organizations for employee pension benefit plans	11,883,592	...	...	10,661,293
...	16,466,000	...	...	(4,582,408)	...	11,883,592	Contributions to Indian bands for programs on Indian management and social paraprofessional training	6,147,749	...	...	5,890,043
...	4,281,000	...	...	1,866,749	...	6,147,749	Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	10,444,633	...	...	7,844,633
...	10,443,000	...	...	1,633	...	10,444,633	Contributions to tribal councils for administrative service costs and management support services	34,680,650	...	...	33,631,904
...	35,645,000	...	...	(964,350)	...	34,680,650	Contributions to Indian bands for the purpose of obtaining advisory services	1,023,216	...	...	...
...	927,000	...	...	96,216	...	1,023,216					
...	81,531,000	...	...	1,388,789	...	82,919,789		82,919,789	...	...	83,830,028
...	**1,876,166,000**	**44,054,269**	**...**	**25,917,225**	**...**	**1,946,137,494**	**Total—Contributions**	**1,944,726,042**	**1,411,452**	**...**	**1,730,901,298**
							Program Summary by Activity				
...	11,188,000	...	...	(691,279)	...	10,496,721	Self-government	10,496,647	74	...	8,236,075
...	39,639,000	30,336,974	...	(1,433,413)	...	68,542,561	Comprehensive claims	68,383,924	158,637	...	38,945,305
...	67,597,000	...	...	4,391,002	...	71,988,002	Economic development	71,988,002	...	...	57,351,619
...	14,871,000	23,989,231	...	(2,855,002)	339,156	36,344,385	Lands, revenues and trusts	36,193,606	150,779	...	34,373,142
...	686,228,000	20,000,000	...	7,993,352	...	714,221,352	Education	714,221,352	...	...	626,963,045
...	604,060,000	...	...	16,145,416	...	620,205,416	Social development	620,205,416	...	...	526,478,127
...	519,237,000	22,529,269	...	(14,397,558)	...	527,368,711	Capital facilities and community services	527,308,346	60,365	...	525,185,327
...	208,085,000	...	...	7,784,481	...	215,869,481	Band management	215,866,455	3,026	...	194,424,532
...	**2,150,905,000**	**96,855,474**	**...**	**16,936,999**	**339,156**	**2,265,036,629**	**Total Program**	**2,264,663,748**	**372,881**	**...**	**2,011,957,172**
							Northern Affairs Program				
							Grants				
							Political, scientific, social and cultural development				
...	748,000	...	...	...	...	748,000	Grants to Canadian universities and institutes for northern scientific research training	748,000	...	...	748,000
...	100,000	...	...	...	...	100,000	Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	100,000	...	...	110,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000	...	...	5,000
336,764	...	...	...	...	...	336,764	Northern development mineral assistance grant	...	...	336,764	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,045,000
336,764	853,000	...	...	...	...	1,189,764		853,000	...	336,764	1,908,000
							Economic development and resource management				
...	15,000	...	...	...	...	15,000	Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory	20,000	(5,000)[2]	...	15,000
...	100,000	...	...	...	...	100,000	Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues	100,000	...	...	100,000
...	40,000	...	...	...	...	40,000	Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	40,000	...	...	40,000
...	5,000	...	...	...	...	5,000	Grant to the Territories Accident Prevention Association	5,000	...	...	5,000
...	2,000	...	...	...	...	2,000	Grant to the Yukon Prospector's Association	2,000	...	...	2,000
...	10,000	...	...	...	...	10,000	Grant to the Klondike Placer Mining Association	10,000	...	...	10,000
...	172,000	...	...	...	...	172,000		177,000	(5,000)	...	172,000
336,764	**1,025,000**	**...**	**...**	**...**	**...**	1,361,764	**Total—Grants**	1,030,000	**(5,000)**	**336,764**	**2,080,000**
							Contributions				
...	16,412,000	...	...	(2,000,000)	...	14,412,000	Political, scientific, social and cultural development Contributions to the government of the Northwest Territories for hospital care of Indians and Inuit	14,412,000	...	...	15,700,000

...	1,630,000	...	...	970,325	...	2,600,325	Contributions to the government of the Yukon Territory for hospital care of Indians	2,600,325	...	...	1,569,097
...	3,597,000	...	...	2,338,894	...	5,935,894	Contributions to the government of the Northwest Territories for medicare of Indians and Inuit	5,935,894	...	...	4,750,000
...	1,266,000	...	...	(501,165)	...	764,835	Contributions to the government of the Yukon Territory for medicare of Indians	764,835	...	...	775,551
...	208,000	...	...	...	...	208,000	Contributions to the government of the Yukon Territory for low income rental-purchase housing	208,000	...	...	297,000
...	99,000	...	...	75,299	...	174,299	Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	174,299	...	...	169,000
...	509,000	...	...	...	...	509,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	509,000	...	...	470,000
...	80,000	...	...	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	4,514,000	...	...	(295,859)	...	4,218,141	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,218,141	...	...	4,165,744
...	100,000	...	...	...	...	100,000	Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference	100,000	...	...	100,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,554,000
...	28,415,000	...	...	587,494	...	29,002,494		29,002,494	...	...	29,630,392
							Economic development and resource management				
...	474,000	1	...	661,025	...	1,135,026	Contributions to the government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement	1,135,026	...	...	947,663
...	1,300,000	...	...	(144,006)	...	1,155,994	Contributions to the government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Subsidiary Agreements	1,155,994	...	...	3,542,676
...	55,000	...	...	29,790	...	84,790	Contribution to the Community Advisory Committees	84,790	...	...	66,609
...	55,000	...	...	...	...	55,000	Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people	55,000	...	...	37,000
...	1,515,000	...	...	(1,360,426)	...	154,574	Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit	...	154,574	...	1,429,888

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	9,000	...	...	1,971	...	10,971	Contribution for the Canadian Interagency Forest Fire Centre	10,971	...	...	9,709
...	2,570,000	...	...	(2,214)	...	2,567,786	Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the northern land use planning program	2,565,052	2,734	...	2,518,280
...	720,000	...	...	(29,547)	...	690,453	Contributions to the territorial governments for the Northern Oil and Gas Action Program (NOGAP)	690,453	...	...	...
...	15,500	...	...	...	...	15,500	Contribution to the Porcupine Caribou Management Board	15,300	200	...	12,500
...	...	...	...	193,796	...	193,796	Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry	193,796	...	...	499,098
...	97,000	...	...	86,467	...	183,467	Contributions to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	183,467	...	...	167,500
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	6,825,500	1	...	(563,144)	...	6,262,357		6,104,849	157,508	...	9,245,914
...	...	...	...	...	...	...	Program management Items not required for the current year	...	...	...	527,859
...	**35,240,500**	**1**	**...**	**24,350**	**...**	**35,264,851**	**Total—Contributions**	**35,107,343**	**157,508**	**...**	**39,414,165**
							Program Summary by Activity				
336,764	29,268,000	...	...	587,494	...	30,192,258	Political, scientific, social and cultural development	29,855,494	...	336,764	31,538,392
...	6,997,500	1	...	(563,144)	...	6,434,357	Economic development and resource management	6,281,849	152,508	...	9,417,914
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	537,859
336,764	**36,265,500**	**1**	**...**	**24,350**	**...**	**36,626,615**	**Total Program**	**36,137,343**	**152,508**	**336,764**	**41,494,165**

							Transfer Payments to the Territorial Governments Program				
							Other transfer payments				
...	194,157,000	14,110,000	...	8,485,000	...	216,752,000	Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the government of the Yukon Territory, the payments to the government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	216,752,000	...	...	195,384,829
...	727,338,000	11,980,137	...	8,600,000	...	747,918,137	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the government of the Northwest Territories, the payments to the government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	747,918,137	...	...	725,689,040
...	**921,495,000**	**26,090,137**	**...**	**17,085,000**	**...**	**964,670,137**	**Total Program**	**964,670,137**	**...**	**...**	**921,073,869**
336,764	**3,188,665,200**	**122,945,612**	**...**	**34,046,349**	**339,156**	**3,266,333,381**	**Total Ministry**	**3,265,471,228**	**525,389**	**336,764**	**2,974,525,206**

(S) Statutory transfer payment.

(1) Higher than anticipated growth in mandatory social assistance payments to individuals off reserve resulted in an overexpenditure of $1,192,373 over the grant authority.

(2) Due to an administrative oversight, the increase to the grant to the Yukon Conservation Society from $15,000 to $20,000, as recommended by the Treasury Board throught the Multi-Year Operational Plan review, was omitted from the Supplementary Estimates.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Economic development			
Indian economic development. (Net)	...	2,858,666	15,151,600
Capital facilities and community services			
Off Reserve Housing Fund. (Net)	...	266,976	692,133
Total Program—Non-budgetary	**...**	**3,125,642**	**15,843,733**
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Economic development and resource management			
Eskimo Loan Fund. (Net)	...	201,722	295,147
Yukon Territory small business. (Net)	...	...	220,863
Total Program—Non-budgetary	**...**	**201,722**	**516,010**
Total Ministry—Non-budgetary	**...**	**3,327,364**	**16,359,743**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Tax Revenue—		
Goods and services tax	10	...
Total Tax Revenue	**10**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	81,045	9,900
Adjustments to Payables at Year End (PAYE)	153,207	34,142
	234,252	44,042
Services and service fees	2,033	2,536
Proceeds from sales—		
Recoveries of payments made on behalf of non-Indians on reserve	110	...
Other non-tax revenue	2,178	834
Total Non-Tax Revenue	**238,573**	**47,412**
Total Program	**238,583**	**47,412**
Indian and Inuit Affairs Program		
Tax Revenue—		
Goods and services tax	19,990	...
Total Tax Revenue	**19,990**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Miscellaneous—		
Indian economic development fund	1,607,676	2,380,440
Inuvialuit Regional Corporation	6,682,693	6,503,207
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	810,707	698,700
Principal	421,613	156,944
Stoney Band	11,688	11,688
	9,534,377	9,750,979
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	586,754	586,915
Capital costs	844,307	158,281
Sundries	1,759,810	2,913,248

Revenue—*Continued*

	Current year	Previous year
	$	$
Adjustments to Payables at Year End (PAYE)—		
Operation and maintenance	362,376	243,284
Capital costs	7,821	72,413
Grants and contributions	754,568	295,740
	4,315,636	4,269,881
Privileges, licences and permits—		
Living accommodations and services	684,112	598,436
Royalties	440	...
Sundries	13,121	47,064
	697,673	945,500
Services and service fees	952	1,134
Proceeds from sales—		
Utilities	873,164	772,465
Other	6,551	72,500
	879,715	844,965
Other non-tax revenue—		
Other non-tax revenue	24,822	238,586
Transfers from provincial and territorial governments	...	6,553
Sundries	1,444	1,765
	26,266	246,904
Total Non-Tax Revenue	**15,454,619**	**16,059,363**
Total Program	**15,474,609**	**16,059,363**
Northern Affairs Program		
Tax Revenue—		
Goods and services tax	390	...
Total Tax Revenue	**390**	**...**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Provincial and territorial governments—		
Government of the Yukon Territory	464,390	531,994
Government of the Northwest Territories	15,820	18,792
Miscellaneous—		
Eskimo loan fund	339,230	277,874
Yukon Energy Corporation	3,946,489	4,034,376
Other accounts—		
Curragh Resources	...	710,725
Recovery from defaulted guaranteed loans—		
Interest	100	...
	4,766,029	5,573,761
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	326,224	107,525
Capital costs	58,490	33,122
Repayable contribution—Curragh Resources	...	6,000,000
Sundries	123,624	65,009
Adjustments to Payables at Year End (PAYE)—		
Operation and maintenance	100,995	104,369
Capital costs	15,287	4,675
Grants and contributions	414,355	346,264
	1,038,975	6,660,964
Privileges, licences and permits—		
Canada Mining—		
Leases	492,373	491,736
Royalties	8,075,150	12,883,469
Coal leases	40,606	31,073
Forestry	26,309	46,127
Land, building and machinery rentals	4,800	6,600
Land use fees	556,460	375,198
Living accommodations and services	670,826	700,474
Metallic and non-metallic	58,708	72,113
Oil and gas leases	22,171	20,790
Oil and gas royalties	9,055,647	7,025,625
Quarring royalties	67,217	47,347
Water rentals	3,517	2,034
Yukon quartz mining—		
Royalties	800,525	1,546,250
Fees and leases	546,565	554,423
Sundries	4,976	20,262
	20,425,850	23,823,521
Services and service fees—		
Placer mining fees	225,012	234,632
Canada mining fees	233,795	262,146
Land use registrar fees	214,549	210,440
Land use fees	114,603	120,728
Use of aircraft for fire fighting	...	418,432
Other fees	7,163	51,374
	795,122	1,297,752

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Proceeds from sales	22,039	115,415
Publications	24,799	53,611
Sale of land—Yukon	86,195	...
Sundries	1,162	2,505
	134,205	171,531
Other non-tax revenue—		
Other non-tax revenue	9,220	1,938
Oil and gas forfeitures	186,295	55,993
Use of aircraft for fire fighting	575,138	13,076
	770,653	71,007
Total Non-Tax Revenue	27,930,834	**37,598,536**
Total Program	27,931,224	**37,598,536**
Total Department	43,644,416	**53,705,311**
Ministry Summary		
Tax Revenue—		
Goods and services tax	20,390	...
Total Tax Revenue	20,390	...
Non-Tax Revenue—		
Return on investments	14,300,406	15,324,740
Refunds of previous years' expenditure	5,588,863	10,974,887
Privileges, licences and permits	21,123,523	24,769,021
Services and service fees	798,107	1,301,422
Proceeds from sales	1,013,920	1,016,496
Other non-tax revenue	799,097	318,745
Total Non-Tax Revenue	43,623,916	53,705,311
Total Ministry	43,644,306	**53,705,311**

(1) Interest unless otherwise indicated.

SECTION 15

1990-91
PUBLIC ACCOUNTS

Industry, Science and Technology

Department
Canadian Patents and Development Limited
Canadian Space Agency
Cape Breton Development Corporation
Federal Business Development Bank
Investment Canada
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada
Statistics Canada
Canada Post Corporation

CONTENTS

	Page
Program objectives and activity descriptions	15.2
Ministry summary	15.5
Programs by activity	15.10
Transfer payments	15.17
Details of amounts credited to the vote	15.26
Revenue	15.27

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Industry, Science and Technology Program

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada.

Activity Description

Policy Development and Advocacy
To lead the development of industry and technology policy and to influence policies of other Government departments in order to enhance the business climate and promote international competitiveness and excellence.

Industry and Technology Development
To support and promote the development of internationally competitive Canadian industry.

Operations
To provide corporate management of Industry, Science and Technology Canada programs and business services, international activities, and provincial office activities.

Science, Coordination and Advocacy
Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

Management and Administration
To provide executive direction, control and operational support in managing the Department.

Regional Development and Aboriginal Economic Program

Objective

To promote regional economic development in Quebec and Ontario and to assist aboriginal people to realize their economic potential.

Activity Description

Regional Development Quebec and Ontario
To coordinate, support and promote regional economic development in Quebec and Ontario.

Aboriginal Economic Program
To assist aboriginal people in all parts of Canada to realize their economic potential.

Canadian Patents and Development Limited

Objective

To make available to the public the industrial and intellectual property resulting from Government funded research and development and protecting such, and other, technology for the benefit of Canada.

Canadian Space Agency

Objective

To promote the peaceful use and development of space and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Canadian Space Agency
The Canadian Space Agency is responsible for a major portion of the federally funded activities in research, development and applications in space science and technology, for overall coordination of the space policies and programs of the Government of Canada, for promoting the transfer and diffusion of space related technologies to Canadian industry, and for encouraging commercial exploitation of space capabilities, technologies, facilities and systems. In carrying out its responsibilities, the Agency constructs, procures, manages, maintains and operates space research and development vehicles, facilities and systems; enters cooperative agreements with industry, academia, provincial governments and international agencies; and make grants and contributions in support of programs or projects to scientific or industrial space research.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling and management training, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development

Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

National Research Council of Canada

Objective

To create and to acquire scientific, engineering and technical knowledge and information; and to promote and to provide for their use in meeting Canadian needs for economic, regional and social development.

Activity Description

National Competence in the Natural Sciences and Engineering

Research undertaken to build and maintain national competence in the natural sciences and engineering, to acquire knowledge and to gain the understanding that is essential to future applications in science and technology.

Research on Problems of Economic and Social Importance

Performance and promotion of research and development aimed at the solution of problems of economic and social importance including building and construction, energy, environmental quality, food, health, public safety and transportation.

Research in Direct Support of Industrial Innovation and Development

Performance and promotion of research, development and related activities for the advancement of technology required for industrial development, including technology transfer, financial assistance, co-operative projects and technical services aimed directly at strengthening the research, development and innovative capacity of industry in Canada.

National Facilities

Provision of national research and development facilities as a service to industry, governments and universities.

Research and Services Related to Physical Standards

Research and services in the field of physical standards, including support of national and international activities.

Scientific and Technical Information

Selection, acquisition, analysis, storage, retrieval and transfer of published and machine readable scientific and technical information; development of validated scientific numeric data; implementation and maintenance of a Canadian network of scientific and technical information services; development of procedures, processes and standards for inter-system exchanges with other national and international networks and services; enhancement of these processes by the application of technology to improve efficiency and productivity; publication of the Canadian Journals of Research.

Administrative and Special Support Services

Administrative support including financial and personnel services; special services including operation and maintenance of National Research Council buildings and facilities, central computer services; all services for programs of the Council; and grants in support of international scientific affiliations.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, highly qualified manpower training and research-related activities.

Administration

Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations

Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and Domestic Economic Statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and Social Statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution Statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities concerning institutions.

Technical Infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate Management Services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Canada Post Corporation

Objective

The objective of the Coporation is to establish and operate a postal service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Industry, Science and Technology				
						Program				
...	211,794,000	...	...	211,794,000	1	Operating expenditures				
...	...	1	...	1	1b	Transfer of $8,490,999 from Industry, Science and Technology Vote 5				
...	...	...	8,490,999	8,490,999		Transfer from: Vote 5				
...	...	...	5,365,761	5,365,761		TB Vote 5[1]				
...	211,794,000	1	13,856,760	225,650,761		Total—Vote 1	224,853,998	796,763	...	211,844,750
...	536,946,000	...	...	536,946,000	5	Grants and contributions				
...	...	1	...	1	5b	Grants listed in the Estimates				
...	...	...	(8,490,999)	(8,490,999)		Transfer to: Vote 1				
...	...	...	(14,999,999)	(14,999,999)		Vote 25				
...	536,946,000	1	(23,490,998)	513,455,003		Total—Vote 5	417,410,630	96,044,373	...	625,681,378
...	49,400	...	425	49,825	(S)	Minister of Industry, Science and Technology—Salary and motor car allowance	49,825	...	...	53,199[2]
...	49,400	...	425	49,825	(S)	Minister for Science—Salary and motor car allowance	49,825	...	...	...
...	22,000,000	...	302,555	22,302,555	(S)	Liabilities under the Small Businesses Loans Act	22,302,555	...	...	21,362,959
...	1,000,000	43,200,000	(7,596,153)	36,603,847	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	36,603,847	...	...	3,166,350
...	16,843,000	...	1,225,000	18,068,000	(S)	Contributions to employee benefit plans	18,068,000	...	...	16,088,000
...	...	...	9,675	9,675	(S)	Refunds of amounts credited to revenue in previous years	9,675	...	...	506,916
...	...	...	...	...		Appropriations not required for the current year	...	...	...	99,541
...	788,681,800	43,200,002	(15,692,311)	816,189,491		Total budgetary	719,348,355	96,841,136	...	878,803,093
...	300,000	...	...	300,000	L10	Payment for purchase of capital stock. (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans assisting manufacturing, processing or service industries. (Gross)	...	500,000	...	...
1,948,436	...	...	...	1,948,436	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	(1,563)	...	1,949,999	...
1,948,436	800,000	...	...	2,748,436		Total non-budgetary	(1,563)	800,000	1,949,999	...
...	788,681,800	43,200,002	(15,692,311)	816,189,491		**Total Program—**				
1,948,436	800,000	...	...	2,748,436		**Budgetary**	719,348,355	96,841,136	...	878,803,093
						Non-budgetary	(1,563)	800,000	1,949,999	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Regional Development and Aboriginal Economic Program				
...	31,701,000	...	...	31,701,000	20	Operating expenditure	29,808,575	1,892,425	...	25,439,841
...	245,981,000	...	...	245,981,000	25	Grants and contributions				
					25b	Transfer of $14,999,999 from Industry, Science and Technology Vote 5				
...	...	1	...	1						
...	...	...	14,999,999	14,999,999		Transfer from Vote 5				
...	245,981,000	1	14,999,999	260,981,000		Total—Vote 25	250,813,952	10,167,048	...	263,655,170
					(S)	Contributions to employee benefit				
...	2,714,000	...	198,000	2,912,000		plans	2,912,000	...	...	2,223,000
...	**280,396,000**	**1**	**15,197,999**	**295,594,000**		**Total Program—Budgetary**	**283,534,527**	**12,059,473**	**...**	**291,318,011**
						Total Department—				
...	**1,069,077,800**	**43,200,003**	**(494,312)**	**1,111,783,491**		**Budgetary**	**1,002,882,882**	**108,900,609**	**...**	**1,170,121,104**
1,948,436	**800,000**	**...**	**...**	**2,748,436**		**Non-budgetary**	**(1,563)**	**800,000**	**1,949,999**	**...**
						Canadian Patents and Development Limited				
					30	Payments to Canadian Patents and Development				
...	799,000	...	...	799,000		Limited				
					30b	Payments to Canadian Patents and Development				
...	...	1,000,000	...	1,000,000		Limited				
...	799,000	1,000,000	...	1,799,000		Total—Vote 30	1,799,000	...	...	799,000
...	**799,000**	**1,000,000**	**...**	**1,799,000**		**Total Program—Budgetary**	**1,799,000**	**...**	**...**	**799,000**
						Canadian Space Agency				
...	97,195,000	...	...	97,195,000	35	Operating expenditures				
...	...	14,019,000	...	14,019,000	35b	Operating expenditures				
...	...	...	(2,700,000)	(2,700,000)		Transfer to Vote 40				
...	97,195,000	14,019,000	(2,700,000)	108,514,000		Total—Vote 35	106,557,511	1,956,489	...	29,612,209
...	13,581,000	...	...	13,581,000	40	Contributions				
...	...	1	...	1	40b	Grant listed in the Estimates				
					40c	Transfer of $2,700,000 from Industry, Science and Technology Vote 35				
...	...	2,420,000	...	2,420,000						
...	...	...	2,700,000	2,700,000		Transfer from Vote 35				
...	13,581,000	2,420,001	2,700,000	18,701,001		Total—Vote 40	18,701,000	1	...	25,005,000

...	1,368,000	...	97,163	1,465,163	(S)	Contributions to employee benefit plans	1,465,163	...	...	...
...	...	...	29,322	29,322	(S)	Refunds of amounts credited to revenue in previous years	29,322	...	...	...
...	**112,144,000**	**16,439,001**	**126,485**	**128,709,486**		**Total Program—Budgetary**	**126,752,996**	**1,956,490**	**...**	**54,617,209**
						Cape Breton Development Corporation				
...	32,000,000	...	...	32,000,000	45	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	31,910,000	90,000	...	14,873,947
...	...	...	...	...		Appropriations not required for the current year	...	...	...	39,089,085
...	32,000,000	...	...	32,000,000		Total budgetary	31,910,000	90,000	...	53,963,032
42,963,032	...	...	...	42,963,032	L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19(2). Limit $50,000,000. (Net)	23,963,032	...	19,000,000	(33,963,032)
...	**32,000,000**	**...**	**...**	**32,000,000**		**Total Program—Budgetary**	**31,910,000**	**90,000**	**...**	**53,963,032**
42,963,032	**...**	**...**	**...**	**42,963,032**		**Non-budgetary**	**23,963,032**	**...**	**19,000,000**	**(33,963,032)**
						Federal Business Development Bank				
...	15,273,000	...	...	15,273,000	50	Payments to the Federal Business Development Bank				
...	...	...	812,000	812,000		Transfer from TB Vote 10[1]				
...	15,273,000	...	812,000	16,085,000		Total—Vote 50	15,838,024	246,976	...	24,189,459
...	...	...	...	...		Appropriations not required for the current year	...	...	...	10,000,000
...	15,273,000	...	812,000	16,085,000		Total budgetary	15,838,024	246,976	...	34,189,459
762,444,000	...	...	25,452,000	787,896,000	(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)	...	...	787,896,000	...
...	**15,273,000**	**...**	**812,000**	**16,085,000**		**Total Program—Budgetary**	**15,838,024**	**246,976**	**...**	**34,189,459**
762,444,000	**...**	**...**	**25,452,000**	**787,896,000**		**Non-budgetary**	**...**	**...**	**787,896,000**	**...**
						Investment Canada				
...	8,928,000	...	...	8,928,000	55	Program expenditures				
...	...	...	174,839	174,839		Transfer from TB Vote 5[1]				
...	8,928,000	...	174,839	9,102,839		Total—Vote 55	9,100,264	2,575	...	8,583,053
...	955,000	...	70,000	1,025,000	(S)	Contributions to employee benefit plans	1,025,000	...	...	926,000
...	**9,883,000**	**...**	**244,839**	**10,127,839**		**Total Program—Budgetary**	**10,125,264**	**2,575**	**...**	**9,509,053**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Research Council of Canada				
...	238,878,000	...	...	238,878,000	60	Operating expenditures				
...	...	500,000	...	500,000	60b	Operating expenditures				
...	...	...	28,252,949	28,252,949		Transfer from TB Vote 5[1]				
...	238,878,000	500,000	28,252,949	267,630,949		Total—Vote 60	265,333,901	2,297,048	...	242,328,075
...	49,977,000	...	...	49,977,000	65	Capital expenditures				
...	...	116,200,000	...	116,200,000	65b	Capital expenditures				
...	49,977,000	116,200,000	...	166,177,000		Total—Vote 65	144,525,531	21,651,469	...	119,750,408
...	120,821,000	...	...	120,821,000	70	Grants and contributions				
...	...	3,000,000	...	3,000,000	70b	Grant listed in the Estimates				
...	...	1	...	1	70c	Grants listed in the Estimates				
...	120,821,000	3,000,001	...	123,821,001		Total—Vote 70	116,257,061	7,563,940	...	117,073,817
...	24,132,000	...	1,757,000	25,889,000	(S)	Contributions to employee benefit plans	25,889,000	...	...	23,934,000
...	**433,808,000**	**119,700,001**	**30,009,949**	**583,517,950**		**Total Program—Budgetary**	**552,005,493**	**31,512,457**	**...**	**503,086,300**
						Natural Sciences and Engineering Research Council				
...	15,480,000	...	...	15,480,000	75	Operating expenditures				
...	...	605,000	...	605,000	75b	Operating expenditures				
...	...	90,000	...	90,000	75c	Operating expenditures				
...	...	...	551,200	551,200		Transfer from TB Vote 5[1]				
...	15,480,000	695,000	551,200	16,726,200		Total—Vote 75	16,208,338	517,862	...	15,579,666
...	406,707,000	...	...	406,707,000	80	Grants				
...	...	39,641,000	...	39,641,000	80b	Grants listed in the Estimates				
...	...	2,484,000	...	2,484,000	80c	Grants listed in the Estimates				
...	406,707,000	42,125,000	...	448,832,000		Total—Vote 80	448,832,000	...	...	375,350,000
...	1,120,000	...	82,000	1,202,000	(S)	Contributions to employee benefit plans	1,202,000	...	...	1,065,000
...	**423,307,000**	**42,820,000**	**633,200**	**466,760,200**		**Total Program—Budgetary**	**466,242,338**	**517,862**	**...**	**391,994,666**
						Science Council of Canada				
...	2,931,000	...	...	2,931,000	85	Program expenditures	2,870,871	60,129	...	2,769,669
...	290,000	...	...	290,000	(S)	Contributions to employee benefit plans	290,000	...	...	270,000
...	**3,221,000**	**...**	**...**	**3,221,000**		**Total Program—Budgetary**	**3,160,871**	**60,129**	**...**	**3,039,669**

						Statistics Canada				
...	251,119,000	...	...	251,119,000	90	Operating expenditures				
...	...	4,735,000	...	4,735,000	90b	Operating expenditures				
...	...	...	9,096,778	9,096,778		Transfer from TB Vote 5[1]				
...	251,119,000	4,735,000	9,096,778	264,950,778		Total—Vote 90	260,018,948	4,931,830	...	219,053,486
...	8,685,000	...	...	8,685,000	95	Capital expenditures				
...	...	310,000	...	310,000	95b	Capital expenditures				
...	8,685,000	310,000	...	8,995,000		Total—Vote 95	8,592,511	402,489	...	...
					(S)	Contributions to employee benefit				
...	28,687,000	...	2,089,000	30,776,000		plans	30,776,000	...	...	25,855,000
...	**288,491,000**	**5,045,000**	**11,185,778**	**304,721,778**		**Total Program—Budgetary**	**299,387,459**	**5,334,319**	**...**	**244,908,486**
						Canada Post Corporation				
					100	Payments to the Canada Post Corporation for special				
...	148,500,000	...	...	148,500,000		purposes	148,500,000	...	...	184,500,000
					102b	To authorize the Canada Post Corporation to borrow otherwise than from the Crown up to $155,500,000 in fiscal years 1990-91 and				
...	...	1	...	1		1991-92	...	1	...	...
...	148,500,000	1	...	148,500,001		Total budgetary	148,500,000	1	...	184,500,000
					(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Sections 28, 29 and 30.				
420,000,000	...	...	...	420,000,000		Aggregate limit $500,000,000. (Net)	...	...	420,000,000	...
						Total Program—				
...	**148,500,000**	**1**	**...**	**148,500,001**		**Budgetary**	**148,500,000**	**1**	**...**	**184,500,000**
420,000,000	**...**	**...**	**...**	**420,000,000**		**Non-budgetary**	**...**	**...**	**420,000,000**	**...**
						Total Ministry—				
...	**2,536,503,800**	**228,204,006**	**42,517,939**	**2,807,225,745**		**Budgetary**	**2,658,604,327**	**148,621,418**	**...**	**2,650,727,978**
1,227,355,468	**800,000**	**...**	**25,452,000**	**1,253,607,468**		**Non-budgetary**	**23,961,469**	**800,000**	**1,228,845,999**	**(33,963,032)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Salary and motor car allowance of Minister for Science, $4,999 has been combined with the Minister of Industry, Science and Technology.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Industry, Science and Technology Program				
								Operating				
...	13,586,000	...	...	126,000	...	...	13,712,000	Policy development and advocacy	13,711,392	608	...	16,382,045
...	97,175,000	...	...	(11,356,239)	...	...	85,818,761	Industry and technology development	85,510,068	308,693	...	91,295,170
...	58,924,000	...	...	(3,000,000)	...	...	55,924,000	Operations	55,733,066	190,934	...	42,151,484
...	6,522,000	...	...	4,500,000	...	...	11,022,000	Science, coordination and advocacy	10,946,213	75,787	...	10,552,372
...	51,533,800	1	5,365,761	12,801,238	1,235,525	...	70,936,325	Management and administration	70,861,769	74,556	...	61,472,390
...	227,740,800	1	5,365,761	3,070,999	1,235,525	...	237,413,086	Total—Operating	236,762,508	650,578	...	221,853,461
								Capital				
...	50,000	...	...	265,000	...	...	315,000	Policy development and advocacy	313,440	1,560	...	404,491
...	352,000	...	...	1,848,000	...	...	2,200,000	Industry and technology development	2,194,085	5,915	...	2,356,963
...	315,000	...	...	1,685,000	...	...	2,000,000	Operations	1,943,332	56,668	...	2,089,871
...	...	...	...	...	...	...	...	Science, coordination and advocacy	...	...	...	202,241
...	278,000	...	...	1,622,000	...	...	1,900,000	Management and administration	1,817,958	82,042	...	1,685,380
...	995,000	...	...	5,420,000	...	...	6,415,000	Total—Capital	6,268,815	146,185	...	6,738,946
								Transfer payments				
...	1,400,000	...	...	404,000	...	...	1,804,000	Policy development and advocacy	1,763,049	40,951	...	997,376
...	345,736,000	...	...	(13,833,317)	...	...	331,902,683	Industry and technology development	284,621,836	47,280,847	...	414,814,698
...	194,810,000	43,200,001	...	(10,056,681)	(7,293,598)	...	220,659,722	Operations	175,307,147	45,352,575	...	221,907,612
...	18,000,000	...	...	(5,000)	...	...	17,995,000	Science, coordination and advocacy	14,625,000	3,370,000	...	12,491,000
...	559,946,000	43,200,001	...	(23,490,998)	(7,293,598)	...	572,361,405	Total—Transfer payments	476,317,032	96,044,373	...	650,210,686
								Non-budgetary				
1,948,436	800,000	...	...	...	...	...	2,748,436	Industry and technology development	(1,563)	800,000	1,949,999	...

								Program Summary				
...	15,036,000	...	...	795,000	...	...	15,831,000	Policy development and advocacy	15,787,881	43,119	...	17,783,912
								Industry and technology development—				
...	443,263,000	...	...	(23,341,556)	...	...	419,921,444	Budgetary	372,325,989	47,595,455	...	508,466,831
1,948,436	800,000	...	...	...	...	...	2,748,436	Non-budgetary	(1,563)	800,000	1,949,999	...
...	254,049,000	43,200,001	...	(11,371,681)	(7,293,598)	...	278,583,722	Operations	232,983,545	45,600,177	...	266,148,967
								Science, coordination and				
...	24,522,000	...	...	4,495,000	...	...	29,017,000	advocacy	25,571,213	3,445,787	...	23,245,613
...	51,811,800	1	5,365,761	14,423,238	1,235,525	...	72,836,325	Management and administration	72,679,727	156,598	...	63,157,770
								Total Program—				
...	**788,681,800**	**43,200,002**	**5,365,761**	**(14,999,999)**	**(6,058,073)**	**...**	**816,189,491**	**Budgetary**	719,348,355	**96,841,136**	**...**	**878,803,093**
1,948,436	**800,000**	**...**	**...**	**...**	**...**	**...**	**2,748,436**	**Non-budgetary**	(1,563)	**800,000**	**1,949,999**	**...**
								Regional Development and Aboriginal Economic Program				
								Operating				
...	22,613,000	...	...	(1,300,000)	198,000	...	21,511,000	Regional development Quebec and Ontario	20,073,380	1,437,620	...	18,587,703
...	11,648,000	...	...	(220,000)	...	...	11,428,000	Aboriginal economic program	11,076,530	351,470	...	7,375,829
...	34,261,000	...	...	(1,520,000)	198,000	...	32,939,000	Total—Operating	31,149,910	1,789,090	...	25,963,532
								Capital				
...	131,000	...	...	1,300,000	...	...	1,431,000	Regional development Quebec and Ontario	1,335,065	95,935	...	1,461,406
...	23,000	...	...	220,000	...	...	243,000	Aboriginal economic program	235,600	7,400	...	237,903
...	154,000	...	...	1,520,000	...	...	1,674,000	Total—Capital	1,570,665	103,335	...	1,699,309
								Transfer payments				
...	178,881,000	1	...	7,799,999	...	...	186,681,000	Regional development Quebec and Ontario	176,795,040	9,885,960	...	179,696,156
...	67,100,000	...	...	7,200,000	...	...	74,300,000	Aboriginal economic program	74,018,912	281,088	...	83,959,014
...	245,981,000	1	...	14,999,999	...	...	260,981,000	Total—Transfer payments	250,813,952	10,167,048	...	263,655,170
								Program Summary				
...	201,625,000	1	...	7,799,999	198,000	...	209,623,000	Regional development Quebec and Ontario	198,203,485	11,419,515	...	199,745,265
...	78,771,000	...	...	7,200,000	...	...	85,971,000	Aboriginal economic program	85,331,042	639,958	...	91,572,746
...	**280,396,000**	**1**	**...**	**14,999,999**	**198,000**	**...**	**295,594,000**	**Total Program—Budgetary**	283,534,527	**12,059,473**	**...**	**291,318,011**
								Total Department—				
...	**1,069,077,800**	**43,200,003**	**5,365,761**	**...**	**(5,860,073)**	**...**	**1,111,783,491**	**Budgetary**	1,002,882,882	**108,900,609**	**...**	**1,170,121,104**
1,948,436	**800,000**	**...**	**...**	**...**	**...**	**...**	**2,748,436**	**Non-budgetary**	(1,563)	**800,000**	**1,949,999**	**...**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Patents and Development Limited				
...	799,000	1,000,000	...	...	...	...	1,799,000	Operating	1,799,000	...	...	799,000
...	**799,000**	**1,000,000**	**...**	**...**	**...**	**...**	**1,799,000**	**Total Program—Budgetary**	**1,799,000**	**...**	**...**	**799,000**
								Canadian Space Agency				
...	98,163,000	12,002,000	...	(2,700,000)	126,485	...	107,591,485	Operating	102,324,664	5,266,821	...	29,612,209
...	400,000	2,017,000	...	...	...	...	2,417,000	Capital	5,727,332	(3,310,332)	...	...
...	13,581,000	2,420,001	...	2,700,000	...	...	18,701,001	Transfer payments	18,701,000	1	...	25,005,000
...	**112,144,000**	**16,439,001**	**...**	**...**	**126,485**	**...**	**128,709,486**	**Total Program—Budgetary**	**126,752,996**	**1,956,490**	**...**	**54,617,209**
								Cape Breton Development Corporation				
...	32,000,000	...	...	...	...	...	32,000,000	Capital	31,910,000	90,000	...	53,963,032
42,963,032	...	...	...	...	...	...	42,963,032	Non-budgetary	23,963,032	...	19,000,000	(33,963,032)
...	**32,000,000**	**...**	**...**	**...**	**...**	**...**	**32,000,000**	**Total Program—Budgetary**	**31,910,000**	**90,000**	**...**	**53,963,032**
42,963,032	**...**	**...**	**...**	**...**	**...**	**...**	**42,963,032**	**Non-budgetary**	**23,963,032**	**...**	**19,000,000**	**(33,963,032)**
								Federal Business Development Bank				
...	15,273,000	...	812,000	...	...	...	16,085,000	Operating	15,838,024	246,976	...	24,189,459
...	...	...	...	...	...	...	...	Capital	...	...	...	10,000,000
762,444,000	...	...	...	...	25,452,000	...	787,896,000	Non-budgetary	...	...	787,896,000	...
...	**15,273,000**	**...**	**812,000**	**...**	**...**	**...**	**16,085,000**	**Total Program—Budgetary**	**15,838,024**	**246,976**	**...**	**34,189,459**
762,444,000	**...**	**...**	**...**	**...**	**25,452,000**	**...**	**787,896,000**	**Non-budgetary**	**...**	**...**	**787,896,000**	**...**
								Investment Canada				
								Operating				
...	9,853,000	...	174,839	...	70,000	...	10,097,839	Investment development	9,865,637	232,202	...	9,195,906
								Capital				
...	30,000	...	...	...	...	...	30,000	Investment development	259,627	(229,627)	...	313,147
...	**9,883,000**	**...**	**174,839**	**...**	**70,000**	**...**	**10,127,839**	**Total Program—Budgetary**	**10,125,264**	**2,575**	**...**	**9,509,053**

								National Research Council of Canada				
								Operating				
...	31,054,000	...	3,418,607	...	212,597	(110,000)	34,575,204	National competence in the natural sciences and engineering	37,469,562	(2,894,358)	...	36,996,580
...	32,448,000	...	3,644,630	...	226,653	(1,606,000)	34,713,283	Research on problems of economic and social importance	51,640,285	(16,927,002)	...	32,063,994
...	117,253,000	500,000	12,996,357	...	808,220	(5,797,000)	125,760,577	Research in direct support of industrial innovation and development	92,922,191	32,838,386	...	100,561,594
...	20,954,000	...	2,175,477	...	135,289	(1,486,000)	21,778,766	National facilities	21,146,262	632,504	...	19,099,838
...	7,806,000	...	1,017,106	...	63,252	(480,000)	8,406,358	Research and services related to physical standards	7,549,514	856,844	...	6,445,104
...	30,512,000	...	1,412,647	...	87,850	(8,347,000)	23,665,497	Scientific and technical information	24,052,927	(387,430)	...	24,284,625
...	46,158,000	...	3,588,125	...	223,139	(5,349,000)	44,620,264	Administrative and special support services	56,442,160	(11,821,896)	...	46,810,340
...	(23,175,000)	...	...	...	...	23,175,000	...	Revenue credited to the vote	...	...	...	...
...	263,010,000	500,000	28,252,949	...	1,757,000	...	293,519,949	Total—Operating	291,222,901	2,297,048	...	266,262,075
								Capital				
...	3,552,000	...	...	...	...	...	3,552,000	National competence in the natural sciences and engineering	4,391,931	(839,931)	...	6,033,974
...	5,919,000	...	...	...	...	(99,000)	5,820,000	Research on problems of economic and social importance	6,563,170	(743,170)	...	5,099,937
...	11,001,000	116,200,000	...	...	...	(147,000)	127,054,000	Research in direct support of industrial innovation and development	106,732,021	20,321,979	...	76,338,940
...	24,150,000	...	...	...	...	(179,000)	23,971,000	National facilities	19,191,260	4,779,740	...	25,886,085
...	1,127,000	...	...	...	...	...	1,127,000	Research and services related to physical standards	1,696,465	(569,465)	...	1,126,992
...	120,000	...	...	...	...	...	120,000	Scientific and technical information	141,701	(21,701)	...	117,999
...	4,533,000	...	...	...	...	...	4,533,000	Administrative and special support services	5,808,983	(1,275,983)	...	5,146,481
...	(425,000)	...	...	...	...	425,000	...	Revenue credited to the vote	...	...	...	...
...	49,977,000	116,200,000	...	...	...	...	166,177,000	Total—Capital	144,525,531	21,651,469	...	119,750,408
								Transfer payments				
...	...	3,000,000	...	3,000,000	...	...	6,000,000	National competence in the natural sciences and engineering	9,050,000	(3,050,000)	...	1,917,720
...	194,000	...	...	...	...	...	194,000	Research on problems of economic and social importance	168,000	26,000	...	...
...	85,267,000	...	...	(3,539,999)	...	...	81,727,001	Research in direct support of industrial innovation and development	70,275,331	11,451,670	...	80,018,563

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	31,344,000	...	...	...	...	...	31,344,000	National facilities	32,275,534	(931,534)	...	31,180,517
...	78,000	...	...	...	...	...	78,000	Scientific and technical information	76,860	1,140	...	78,000
...	3,938,000	1	...	539,999	...	...	4,478,000	Administrative and special support services	4,411,336	66,664	...	3,879,017
...	120,821,000	3,000,001	...	...	...	...	123,821,001	Total—Transfer payments	116,257,061[1]	7,563,940	...	117,073,817
								Program Summary				
...	34,496,000	3,000,000	3,418,607	3,000,000	212,597	...	44,127,204	National competence in the natural sciences and engineering	50,911,493	(6,784,289)	...	44,948,274
...	36,856,000	...	3,644,630	...	226,653	...	40,727,283	Research on problems of economic and social importance	58,371,455	(17,644,172)	...	37,163,931
...	207,577,000	116,700,000	12,996,357	(3,539,999)	808,220	...	334,541,578	Research in direct support of industrial innovation and development	269,929,543	64,612,035	...	256,919,097
...	74,783,000	...	2,175,477	...	135,289	...	77,093,766	National facilities	72,613,056	4,480,710	...	76,166,440
...	8,453,000	...	1,017,106	...	63,252	...	9,533,358	Research and services related to physical standards	9,245,979	287,379	...	7,572,096
...	22,363,000	...	1,412,647	...	87,850	...	23,863,497	Scientific and technical information	24,271,488	(407,991)	...	24,480,624
...	49,280,000	1	3,588,125	539,999	223,139	...	53,631,264	Administrative and special support services	66,662,479	(13,031,215)	...	55,835,838
...	**433,808,000**	**119,700,001**	**28,252,949**	**...**	**1,757,000**	**...**	**583,517,950**	**Total Program—Budgetary**	**552,005,493**	**31,512,457**	**...**	**503,086,300**
								Natural Sciences and Engineering Research Council				
...	16,248,000	695,000	551,200	...	82,000	...	17,576,200	Operating Administration	16,300,932	1,275,268	...	15,864,518
...	352,000	...	...	...	...	...	352,000	Capital Administration	1,109,406	(757,406)	...	780,148
...	406,707,000	42,125,000	...	...	...	...	448,832,000	Transfer payments Grants and scholarships	448,832,000	...	...	375,350,000
								Program Summary				
...	406,707,000	42,125,000	...	...	...	...	448,832,000	Grants and scholarships	448,832,000	...	...	375,350,000
...	16,600,000	695,000	551,200	...	82,000	...	17,928,200	Administration	17,410,338	517,862	...	16,644,666
...	**423,307,000**	**42,820,000**	**551,200**	**...**	**82,000**	**...**	**466,760,200**	**Total Program—Budgetary**	**466,242,338**	**517,862**	**...**	**391,994,666**

								Science Council of Canada				
								Operating				
...	3,116,000	...	...	...	...	...	3,116,000	Operations	3,116,901	(901)	...	2,985,292
								Capital				
...	105,000	...	...	...	...	...	105,000	Operations	43,970	61,030	...	54,377
...	**3,221,000**	**...**	**...**	**...**	**...**	**...**	**3,221,000**	**Total Program—Budgetary**	**3,160,871**	**60,129**	**...**	**3,039,669**
								Statistics Canada				
								Operating				
								International and domestic				
...	73,784,000	1,946,000	2,291,000	1,042,600	571,500	...	79,635,100	economic statistics	78,063,378	1,571,722	...	70,716,169
...	41,537,000	463,000	2,031,400	546,400	295,000	...	44,872,800	Socio-economic statistics	42,774,048	2,098,752	...	38,212,631
...	61,716,000	3,030,000	1,162,190	740,700	333,500	(700,000)	66,282,390	Census and social statistics	63,010,317	3,272,073	...	28,189,803
...	18,696,000	...	467,900	245,700	131,100	...	19,540,700	Institution statistics	19,162,641	378,059	...	17,412,740
...	79,094,000	180,000	2,487,588	5,344,084	569,400	(29,714,384)	57,960,688	Technical infrastructure	58,813,314	(852,626)	...	58,499,871
...	26,774,295	(884,000)	656,700	688,900	188,500	...	27,424,395	Corporate management services	28,959,765	(1,535,370)	...	24,171,036
...	(21,806,000)	...	...	(8,608,384)	...	30,414,384[2]	...	Revenue credited to the vote	...	...	...	...
...	279,795,295	4,735,000	9,096,778	...	2,089,000	...	295,716,073	Total—Operating	290,783,463	4,932,610	...	237,202,250
								Capital				
								International and domestic				
...	...	96,000	...	...	...	...	96,000	economic statistics	96,000	...	...	106,000
...	...	50,000	...	...	...	...	50,000	Socio-economic statistics	50,000	...	...	...
...	76,000	...	...	...	...	...	76,000	Census and social statistics	76,000	...	...	558,000
...	...	...	...	592,000	...	(592,000)	...	Technical infrastructure	...	...	...	...
...	8,609,000	164,000	...	...	...	...	8,773,000	Corporate management services	8,370,511	402,489	...	7,031,604
...	...	...	...	(592,000)	...	592,000[2]	...	Revenue credited to the vote	...	...	...	...
...	8,685,000	310,000	...	...	...	...	8,995,000	Total—Capital	8,592,511	402,489	...	7,695,604
								Transfer payments				
...	10,705	...	...	...	...	...	10,705	Corporate management services	11,485	(780)	...	10,632
								Program Summary				
								International and domestic				
...	73,784,000	2,042,000	2,291,000	1,042,600	571,500	...	79,731,100	economic statistics	78,159,378	1,571,722	...	70,822,169
...	41,537,000	513,000	2,031,400	546,400	295,000	...	44,922,800	Socio-economic statistics	42,824,048	2,098,752	...	38,212,631
...	61,092,000	3,030,000	1,162,190	740,700	333,500	...	66,358,390	Census and social statistics	63,086,317	3,272,073	...	28,747,803
...	18,696,000	...	467,900	245,700	131,100	...	19,540,700	Institution statistics	19,162,641	378,059	...	17,412,740
...	57,988,000	180,000	2,487,588	(3,264,300)	569,400	...	57,960,688	Technical infrastructure	58,813,314	(852,626)	...	58,499,871
...	35,394,000	(720,000)	656,700	688,900	188,500	...	36,208,100	Corporate management services	37,341,761	(1,133,661)	...	31,213,272
...	**288,491,000**	**5,045,000**	**9,096,778**	**...**	**2,089,000**	**...**	**304,721,778**	**Total Program—Budgetary**	**299,387,459**	**5,334,319**	**...**	**244,908,486**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canada Post Corporation				
...	148,500,000	1	...	...	...	...	148,500,001	Operating	148,500,000	1	...	184,500,000
420,000,000	...	...	...	...	...	...	420,000,000	Non-budgetary	...	...	420,000,000	...
								Total Program—				
...	**148,500,000**	**1**	...	...	...	...	**148,500,001**	**Budgetary**	**148,500,000**	**1**	**...**	**184,500,000**
420,000,000	**...**	**...**	...	...	...	...	**420,000,000**	**Non-budgetary**	**...**	**...**	**420,000,000**	**...**
								Total Ministry—				
...	**2,536,503,800**	**228,204,006**	**44,253,527**	**...**	**(1,735,588)**	**...**	**2,807,225,745**	**Budgetary**	**2,658,604,327**	**148,621,418**	**...**	**2,650,727,978**
1,227,355,468	**800,000**	**...**	**...**	**...**	**25,452,000**	**...**	**1,253,607,468**	**Non-budgetary**	**23,961,469**	**800,000**	**1,228,845,999**	**(33,963,032)**

(1) As a result of a recovered payment of $1,550,000 from another Government department and a payment of $53,218 to another Government department, this amount differs by $1,496,782 from the amount reported under Standard Object 10 in Table 3 (Section 1 of this volume)

(2) These combined amounts include an increase in revenue credited to the vote available for spending of $9,200,384.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Industry, Science and Technology Program				
							Grants				
							Policy development and advocacy				
...	300,000	...	...	...	...	300,000	Grants to non-profit organizations to promote economic co-operation and development	300,000	...	...	300,000
							Industry and technology development				
...	2,500,000	...	...	...	...	2,500,000	Grants to the Working Venture Fund	2,500,000	...	...	2,000,000
							Operations				
...	200,000	...	...	...	...	200,000	Grants to non-profit organizations—Canada Awards for Excellence	199,990	10	...	199,750
...	7,484,000	...	...	...	...	7,484,000	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology	5,273,313	2,210,687	...	8,910,680
...	...	1	...	1,153,999	...	1,154,000	Grants under the British Columbia science and technology subsidiary agreement	1,144,426	9,574	...	4,232,493
...	7,684,000	1	...	1,153,999	...	8,838,000		6,617,729	2,220,271	...	13,342,923
							Science, coordination and advocacy				
...	1,000,000	...	...	...	...	1,000,000	Grant to the Royal Society of Canada	1,000,000	...	...	1,000,000
...	2,000,000	...	...	...	...	2,000,000	Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level	2,000,000	...	...	2,000,000
...	15,000,000	...	...	(5,000)	...	14,995,000	Grants to the Canada Scholarships program	11,625,000	3,370,000	...	9,491,000
...	18,000,000	...	...	(5,000)	...	17,995,000		14,625,000	3,370,000	...	12,491,000
...	**28,484,000**	**1**	**...**	**1,148,999**	**...**	**29,633,000**	**Total—Grants**	**24,042,729**	**5,590,271**	**...**	**28,133,923**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Policy development and advocacy				
...	1,100,000	...	...	404,000	...	1,504,000	Contributions for initiatives under the National Entrepreneurship Policy	1,463,049	40,951	...	669,876
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	27,500
...	1,100,000	...	...	404,000	...	1,504,000		1,463,049	40,951	...	697,376
							Industry and technology development				
...	235,538,000	...	...	10,947,001	...	246,485,001	Contributions under the defence industry productivity program	214,771,989	31,713,012	...	300,908,781
...	7,900,000	...	...	(792,000)	...	7,108,000	Contributions to Marine Industries Limited	6,216,580	891,420	...	29,000,253
...	7,800,000	...	...	(354,716)	...	7,445,284	Contributions under sector campaigns	5,918,891	1,526,393	...	1,039,604
...	16,800,000	...	...	(9,600,900)	...	7,199,100	Contributions to strategic technologies	4,578,271	2,620,829	...	228,641
...	4,100,000	...	...	700,000	...	4,800,000	Contributions to Saskatchewan communications advanced network	4,799,999	1	...	3,114,580
...	1,000,000	...	...	(500,000)	...	500,000	Contributions to the St-Lawrence River environmental technology program	123,408	376,592	...	...
...	44,000	...	...	9,000	...	53,000	Contributions to Canadian Maritime Industries Association	51,731	1,269	...	71,269
...	18,000	...	...	...	...	18,000	Contributions to Geomatics Industry Association of Canada	18,000	...	...	27,000
...	200,000	...	...	167,898	...	367,898	Contributions to non-profit organizations and commercial operations in support of tourism	355,702	12,196	...	376,447
...	8,636,000	...	...	(4,068,600)	...	4,567,400	Contributions under the Canadian Industrial Renewal Regulations	4,167,782	399,618	...	9,952,114
...	12,200,000	...	...	(180,000)	...	12,020,000	Contributions under the microelectronics and systems development program	9,376,977	2,643,023	...	4,315,685
...	4,800,000	...	...	(3,130,000)	...	1,670,000	Contributions for the advanced train control system	878,420	791,580	...	1,662,047
...	18,000,000	...	...	(18,000,000)	...	...	Contribution to Versatile Pacific Shipyards Inc.	...	...	...	...
...	18,200,000	...	...	(919,000)	...	17,281,000	Contributions under the technology outreach program and the technology opportunities in Europe program	12,930,624	4,350,376	...	12,152,429
...	8,000,000	...	...	805,000	...	8,805,000	Contribution to Hawker-Siddeley Trenton Works	8,674,382	130,618	...	6,896,886
...	...	...	...	1,550,000	...	1,550,000	Contribution to the Sudbury Neutrino Observatory	1,550,000	...	...	166,878

...	...	...	...	9,533,000	...	9,533,000	Contributions under the ship building industry assistance program	7,709,080	1,823,920	...	8,678,181
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	34,223,903
...	343,236,000	...	...	(13,833,317)	...	329,402,683		282,121,836	47,280,847	...	412,814,698
							Operations				
...	45,183,000	...	...	(3,958,784)	...	41,224,216	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	28,736,119	12,488,097	...	48,026,874
...	96,703,000	...	...	(13,876,296)	...	82,826,704	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Development Agreements with provinces	62,941,089	19,885,615	...	100,415,403
...	8,000,000	...	...	(1,237,000)	...	6,763,000	Contributions under the acid rain abatement program	...	6,763,000	...	24,349,060
...	1,829,000	...	...	1,676,000	...	3,505,000	Contributions under the western transportation industrial development program	2,233,743	1,271,257	...	404,630
...	2,000,000	...	...	857,900	...	2,857,900	Contributions to the advanced manufacturing technology application program	2,804,220	53,680	...	1,355,186
...	25,000	...	...	...	...	25,000	Contributions to British Columbia Commercial Arbitration Centre	25,000	...	...	25,000
...	200,000	...	...	...	...	200,000	Contributions to the Canada/China Trade Council	200,000	...	...	250,000
...	2,005,000	...	...	...	...	2,005,000	Contributions to the Fraser Valley independent shake and shingle producers	1,703,675	301,325	...	1,922,850
...	979,000	...	...	(979,000)	...	...	Contributions to stimulate economic activity in the Cape Breton designated area	...	...	...	2,561,559
...	5,722,000	...	...	(569,000)	...	5,153,000	Contributions under the Atlantic Enterprise program	2,831,146	2,321,854	...	2,028,273
...	180,000	...	...	713,500	...	893,500	Contributions to non-profit organizations to promote economic co-operation and development	859,527	33,973	...	865,484
...	1,300,000	...	...	60,200	...	1,360,200	Contribution by Canada to the National Institute for Magnesium Technology	1,360,122	78	...	1,050,000
...	22,000,000	...	...	...	302,555	22,302,555	(S) Liabilities under the Small Businesses Loans Act	22,302,555	...	...	21,362,959
...	1,000,000	43,200,000	...	...	(7,596,153)	36,603,847	(S) Insurance payments under the Enterprise Development Program	36,603,847	...	...	3,166,350
...	...	...	...	78,000	...	78,000	Contribution to the Sarnia-Lambton Economic Development Commission	65,555	12,445	...	...
...	...	...	...	4,504,800	...	4,504,800	Contribution to the National Optics Institute	4,504,782	18	...	...
...	...	...	...	1,519,000	...	1,519,000	Contributions to Ontario Cultural and Convention Centres	1,518,038	962	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	781,061
...	187,126,000	43,200,000	...	(11,210,680)	(7,293,598)	211,821,722		168,689,418	43,132,304	...	208,564,689
...	**531,462,000**	**43,200,000**	**...**	**(24,639,997)**	**(7,293,598)**	**542,728,405**	**Total—Contributions**	**452,274,303**	**90,454,102**	**...**	**622,076,763**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	1,400,000	...	...	404,000	...	1,804,000	Policy development and advocacy	1,763,049	40,951	...	997,376
...	345,736,000	...	...	(13,833,317)	...	331,902,683	Industry and technology development	284,621,836	47,280,847	...	414,814,698
...	194,810,000	43,200,001	...	(10,056,681)	(7,293,598)	220,659,722	Operations	175,307,147	45,352,575	...	221,907,612
...	18,000,000	...	...	(5,000)	...	17,995,000	Science, coordination and advocacy	14,625,000	3,370,000	...	12,491,000
...	**559,946,000**	**43,200,001**	**...**	**(23,490,998)**	**(7,293,598)**	**572,361,405**	**Total Program**	**476,317,032**	**96,044,373**	**...**	**650,210,686**
							Regional Development and Aboriginal Economic Program				
							Grants				
...	50,000	...	...	...	...	50,000	Regional development Quebec and Ontario Grants to East Montreal	50,000	...	...	...
...	...	1	...	49,999	...	50,000	Grant to the Corporation for the Economic and Social Renewal of South West Montreal (RESO)	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	100,000
...	50,000	1	...	49,999	...	100,000		100,000	...	...	100,000
...	1,000,000	...	...	(844,000)	...	156,000	Aboriginal economic program Grants under the aboriginal economic programs	156,000	...	...	999,242
...	**1,050,000**	**1**	**...**	**(794,001)**	**...**	**256,000**	**Total—Grants**	**256,000**	**...**	**...**	**1,099,242**
							Contributions				
...	96,010,000	...	...	(27,303,806)	...	68,706,194	Regional development Quebec and Ontario Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	68,669,930	36,264	...	96,306,945
...	224,000	...	...	255,315	...	479,315	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Developmnent Agreements with provinces	195,000	284,315	...	562,680
...	319,000	...	...	84,609	...	403,609	Contributions under the Eastern Quebec Development Plan	302,887	100,722	...	432,290
...	13,900,000	...	...	4,248,965	...	18,148,965	Contributions under the special program for the Laprade Region	16,689,551	1,459,414	...	19,987,310

...	1,583,000	...	...	(151,900)	...	1,431,100	Contributions under the Atlantic Enterprise program	596,657	834,443	...	519,113
...	313,000	...	...	1,637,310	...	1,950,310	Contributions under the Bas St-Laurent/ Gaspésie Development Program	1,606,401	343,909	...	6,523,789
...	11,496,000	...	...	(542,306)	...	10,953,694	Contributions under the Northern Ontario Development Fund	7,214,239	3,739,455	...	6,653,971
...	400,000	...	...	3,747,537	...	4,147,537	Contributions under the special program for the Thetford Mines Region	3,890,556	256,981	...	951,663
...	530,000	...	...	154,002	...	684,002	Contributions to the Centre d'initiative technologique de Montréal	513,019	170,983	...	65,998
...	16,400,000	...	...	(5,937,624)	...	10,462,376	Contributions to manufacturing productivity improvement	7,977,603	2,484,773	...	8,360,299
...	12,900,000	...	...	(664,800)	...	12,235,200	Contributions to enterprise development programs	12,164,742	70,458	...	6,954,486
...	10,920,000	...	...	(5,644,500)	...	5,275,500	Contributions to the recovery program for East Montreal	5,275,477	23	...	4,141,351
...	200,000	...	...	65,600	...	265,600	Contributions to the Technology Park	201,761	63,839	...	246,317
...	25,000	...	...	...	...	25,000	Contributions to the Commercial Arbitration Centre	25,000	...	...	25,000
...	8,400,000	...	...	6,425,852	...	14,825,852	Contributions to the industrial infrastructure—Matane	14,825,851	1	...	7,633,801
...	21,000	...	...	184,000	...	205,000	Contributions to the Promotion industrielle de Dolbeau Inc.	205,000	...	...	...
...	90,000	...	...	267,519	...	357,519	Contributions to the Centre des Plastiques de Bellechasse Inc.	357,519	...	...	...
...	5,100,000	...	...	(2,782,124)	...	2,317,876	Contributions to the Municipality of Sept-Îles	2,317,874	2	...	...
...	...	...	...	6,857	...	6,857	Contribution to the Société en commandite Soccrent	6,727	130	...	...
...	...	...	...	13,000	...	13,000	Contributions under the tourism development program in Îles-de-la-Madeleine	11,496	1,504	...	...
...	...	...	...	25,583,660	...	25,583,660	Contribution to Aluminerie Alouette Inc.	25,583,660	...	...	20,000,000
...	...	...	...	44,631	...	44,631	Contribution to Saguenay/Lac St-Jean Economic Development Corporation	44,631	...	...	...
...	...	...	...	431,243	...	431,243	Funding of feasibility studies to establish an international conference centre in Montreal	431,243	...	...	...
...	...	...	...	100,000	...	100,000	Contribution to the Corporation du Centre d'Incubation d'Entreprise du Québec Inc.	100,000	...	...	...
...	...	...	...	62,900	...	62,900	Contributions under the industrial recovery program for South-West Montreal	62,840	60	...	...
...	...	...	...	150,000	...	150,000	Contributions to the Upper Richelieu Hot Air Balloon Festival Corporation	150,000	...	...	...
...	...	...	...	2,303,260	...	2,303,260	Contributions to the City of Montreal under the "Parc des Isles" program	2,303,260	...	...	...
...	...	...	...	250,000	...	250,000	Contributions under the assistance program for the Montreal International Film, TV and Video Market Inc.	250,000	...	...	...
...	...	...	...	960,800	...	960,800	Contributions under the support program for regional development activities in Quebec	922,116	38,684	...	...
...	...	...	...	3,800,000	...	3,800,000	Contributions to Baie des Chaleurs Aquaculture Inc.	3,800,000	...	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	231,143
...	178,831,000	...	...	7,750,000	...	186,581,000		176,695,040	9,885,960	...	179,596,156
							Aboriginal economic program				
...	66,100,000	...	...	8,044,000	...	74,144,000	Contributions under the aboriginal economic programs	73,862,912	281,088	...	61,255,888
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	21,703,884
...	66,100,000	...	...	8,044,000	...	74,144,000		73,862,912	281,088	...	82,959,772
...	**244,931,000**	**...**	**...**	**15,794,000**	**...**	**260,725,000**	**Total—Contributions**	**250,557,952**	**10,167,048**	**...**	**262,555,928**
							Program Summary by Activity				
...	178,881,000	1	...	7,799,999	...	186,681,000	Regional development Quebec and Ontario	176,795,040	9,885,960	...	179,696,156
...	67,100,000	...	...	7,200,000	...	74,300,000	Aboriginal economic program	74,018,912	281,088	...	83,959,014
...	**245,981,000**	**1**	**...**	**14,999,999**	**...**	**260,981,000**	**Total Program**	**250,813,952**	**10,167,048**	**...**	**263,655,170**
...	**805,927,000**	**43,200,002**	**...**	**(8,490,999)**	**(7,293,598)**	**833,342,405**	**Total Department**	**727,130,984**	**106,211,421**	**...**	**913,865,856**
							Canadian Space Agency				
							Grants				
...	...	1	...	250,000	...	250,001	Grant to the Canadian Foundation for the International Space University	250,000	1	...	...
...	**...**	**1**	**...**	**250,000**	**...**	**250,001**	**Total—Grants**	**250,000**	**1**	**...**	**...**
							Contributions				
...	7,111,000	...	...	...	...	7,111,000	Contribution by Canada to the general budget of the European Space Agency (ESA)	7,092,000	19,000	...	6,914,293
...	800,000	...	...	202,000	...	1,002,000	Contribution by Canada in the earth observation preparatory program of ESA	1,172,000	(170,000)	...	908,648
...	3,000,000	...	...	(250,000)	...	2,750,000	Contribution by Canada to the ERS-1 remote sensing project of ESA	2,685,000	65,000	...	...
...	1,070,000	...	...	409,698	...	1,479,698	Contribution by Canada to the payload and spacecraft development and experimentation (PSDE) program of ESA	1,448,698	31,000	...	901,426
...	1,600,000	...	...	...	...	1,600,000	Contribution to the Olympus program of ESA	1,545,000	55,000	...	...
...	...	2,420,000	...	...	...	2,420,000	Contribution to the European Space Agency for Canada's participation in the Earth Remote Sensing Satellite-2 Project (ERS-2)	2,420,000	...	...	...

						Contributions by Canada to the European Space Agency for:					
...	...	...	...	188,127	...	188,127	Advanced systems and technology program	188,127	...	...	...
...	...	...	...	907,000	...	907,000	Data relay and technology mission	907,000	...	...	...
...	...	...	...	993,175	...	993,175	Polar orbit earth observation mission	993,175	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	16,280,633
...	...	...	...	**2,450,000**	...	**18,451,000**	**Total—Contributions**	**18,451,000**	...	...	**25,005,000**
...	**13,581,000**	**2,420,000**	...	**2,700,000**	...	**18,701,001**	**Total Program**	**18,701,000**	**1**	...	**25,005,000**
...	**13,581,000**	**2,420,001**	...				**National Research Council of Canada**				
							Grants				
							National competence in the natural sciences and engineering				
...	...	3,000,000	...	3,000,000	...	6,000,000	Grant to Carleton University for particle physics research	6,000,000	...	...	...
...	596,000	1	...	139,999	...	736,000	Administrative and special support services	727,836	8,164	...	580,517
...	3,282,000	...	...	400,000	...	3,682,000	International affiliations	3,682,000	...	...	3,282,000
...	3,878,000	1	...	539,999	...	4,418,000	Grants to municipalities in accordance with the Municipal Grants Act	4,409,836	8,164	...	3,862,517
...	**3,878,000**	**3,000,001**	...	**3,539,999**	...	**10,418,000**	**Total—Grants**	**10,409,836**	**8,164**	...	**3,862,517**
							Contributions				
							National competence in the natural sciences and engineering				
							Queen's University—Sudbury Neutrino Observatory	2,200,000	(2,200,000)	...	1,917,720
...	...	...	...	...	...	...	Contribution for the development and initial operation of a national communications network for Canadian researchers, CA*net	800,000	(800,000)	...	...
...	...	...	...	...	...	...	Contribution to the University of British Columbia in support of an avalanche research centre	50,000	(50,000)	...	...
...	...	...	...	...	...	...		3,050,000	(3,050,000)	...	1,917,720
...	...	...	...	...	...	...	Research on problems of economic and social importance				
...	194,000	...	...	...	...	194,000	Canadian Rehabilitation Council for the Disabled	168,000	26,000	...	...
							Research in direct support of industrial innovation and development				
...	59,607,000	...	...	(539,999)	...	59,067,001	Contributions to Canadian firms to develop, acquire and exploit technology	48,389,738	10,677,263	...	57,542,941
...	16,000,000	...	...	...	...	16,000,000	Contributions to organizations to provide technological and research assistance to Canadian industry	16,065,051	(65,051)	...	15,089,112
...	2,160,000	...	...	...	...	2,160,000	Contribution to European Space Agency—Hermes program	1,420,002	739,998	...	1,387,174

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions to extramural performers under biotechnology research program	3,900,540	99,460	...	4,810,213
...	7,000,000	...	...	(3,000,000)	...	4,000,000					
...	500,000	...	...	...	...	500,000	Canadian Manufacturers' Association	500,000	...	...	500,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	689,123
...	85,267,000	...	...	(3,539,999)	...	81,727,001		70,275,331	11,451,670	...	80,018,563
							National facilities				
							Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	3,541,366	(817,366)	...	2,699,694
...	2,724,000	...	...	...	...	2,724,000					
							Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	26,509,985	15	...	26,509,972
...	26,510,000	...	...	...	...	26,510,000					
							Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	2,224,183	(114,183)	...	1,970,851
...	2,110,000	...	...	...	...	2,110,000					
...	31,344,000	...	...	...	...	31,344,000		32,275,534	(931,534)	...	31,180,517
							Scientific and technical information				
...	78,000	...	...	...	...	78,000	Canadian Film Institute	76,860	1,140	...	78,000
							Administrative and special support services				
							Support of scientific and engineering conferences	1,500	58,500	...	16,500
...	60,000	...	...	...	...	60,000					
...	**116,943,000**	**...**	**...**	**(3,539,999)**	**...**	**113,403,001**	**Total—Contributions**	**105,847,225**	**7,555,776**	**...**	**113,211,300**
							Program Summary by Activity				
							National competence in the natural sciences and engineering	9,050,000	(3,050,000)	...	1,917,720
...	...	3,000,000	...	3,000,000	...	6,000,000					
							Research on problems of economic and social importance	168,000	26,000	...	...
...	194,000	...	...	...	...	194,000					
							Research in direct support of industrial innovation and development	70,275,331	11,451,670	...	80,018,563
...	85,267,000	...	...	(3,539,999)	...	81,727,001					
...	31,344,000	...	...	...	...	31,344,000	National facilities	32,275,534	(931,534)	...	31,180,517
...	78,000	...	...	...	...	78,000	Scientific and technical information	76,860	1,140	...	78,000
...	3,938,000	1	...	539,999	...	4,478,000	Administrative and special support services	4,411,336	66,664	...	3,879,017
...	**120,821,000**	**3,000,001**	**...**	**...**	**...**	**123,821,001**	**Total Program**	**116,257,061** (1)	**7,563,940**	**...**	**117,073,817**

							Natural Sciences and Engineering Research Council				
							Grants				
							Grants and scholarships				
...	406,707,000	...	...	...	...	406,707,000	Grants and scholarships	406,357,000	350,000	...	374,492,000
							Grants in support of research for the new program of Networks				
...	...	42,125,000	...	...	...	42,125,000	of Centres of Excellence	42,475,000	(350,000)	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	858,000
...	**406,707,000**	**42,125,000**	**...**	**...**	**...**	**448,832,000**	**Total Program**	**448,832,000**	**...**	**...**	**375,350,000**
							Statistics Canada				
							Grants				
							Corporate management services				
							Canada's fee for membership in the Inter-				
...	6,455	...	...	...	...	6,455	American Statistical Institute ($5,470 US)	6,455	...	...	6,188
							Conference of Commonwealth Statisticians				
...	4,250	...	...	...	...	4,250	(2,297 Pounds Sterling)	5,030	(780)	...	4,444
...	**10,705**	**...**	**...**	**...**	**...**	**10,705**	**Total Program**	**11,485**	**(780)**	**...**	**10,632**
...	**1,347,846,705**	**90,745,884**	**...**	**(5,790,999)**	**(7,293,598)**	**1,424,707,112**	**Total Ministry**	**1,310,932,530** [1]	**113,774,582**	**...**	**1,431,308,288**

(S) Statutory transfer payment.

(1) As a result of a recovered payment of $1,550,000 from another Government department and a payment of $53,218 to another Government department, this amount differs by $1,496,782 from the amount reported under Standard Object 10 in Table 3 (Section 1 of this volume).

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Industry, Science and Technology Program			
Non-budgetary (respendable receipts)			
Repayment of advances. (Net)	1,563	...	...
Total Program—Non-budgetary	**1,563**	**...**	**...**
Total Department—Non-budgetary	**1,563**	**...**	**...**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation. (Net)	...	(23,963,032)	33,963,032
Total Program—Non-budgetary	**...**	**(23,963,032)**	**33,963,032**
National Research Council of Canada			
Budgetary (respendable revenues)			
National competence in the natural sciences and engineering			
Testing and other scientific services	110,000	175,159	144,997
Research on problems of economic and social importance			
Testing and other scientific services	1,705,000	978,100	747,986
Research in direct support of industrial innovation and development			
Testing and other scientific services	5,944,000	8,458,976	7,061,393
National facilities			
Testing and other scientific services	1,665,000	3,108,080	2,348,950
Research and services related to physical standards			
Standardization services	480,000	365,057	393,991
Scientific and technical information			
Proceeds from sales of Canadian journals of research and other publications	...	4,189,337	3,922,501
Services			
Canadian on-line inquiry	...	622,714	476,184
Canadian selective dissemination of information	...	517,678	291,714
Inter-library loan	...	1,572,128	1,136,101
Health Sciences Resource Centre	...	826,271	882,017
Reference	...	60,355	101,592
Other	...	72,686	40,206
	8,347,000[1]	7,861,169	6,850,315
Administrative and special support services			
Computational services to the National Library and others. Conference registration fees and miscellaneous revenues and recoveries	5,349,000	5,281,734	5,137,886
Total Program—Budgetary	**23,600,000**	**26,228,275**	**22,685,518**
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	700,000	566,900	2,040,199
Technical infrastructure			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	21,106,000	30,439,484	25,538,768
Total Program—Budgetary	**21,806,000**[2]	**31,006,384**	**27,578,967**
Total Ministry—			
Budgetary	**45,406,000**	**57,234,659**	**50,264,485**
Non-budgetary	**1,563**	**(23,963,032)**	**33,963,032**

[1] Details of this amount are not available.
[2] During the year, the amount of revenue credited to the vote available for spending was increased by $9,200,384.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Provincial and territorial governments—		
Atlantic Development Board carry-over projects	382,907	404,038
Atlantic Provinces Power Development Act	10,181,014	10,605,425
Special areas and highways agreement	9,500,801	9,744,513
Crown corporations and agencies—		
Canada Post Corporation	67,284,000	7,764,000
Miscellaneous—		
Industrial and regional development program	1,142,085	526,607
	88,490,807	29,044,583
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	62,852,541	194,176,064
Adjustments to Payables at Year End (PAYE)	8,639,553	15,831,198
	71,492,094	210,007,262
Services and service fees	6,094,582	7,116,727
Other non-tax revenue	876,185	874,482
Total Department	**166,953,668**	**247,043,054**
Canadian Space Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	507,938	...
Refunds of previous years' expenditure	74,931	...
	582,869	...
Services and service fees	756,270	...
Other non-tax revenue	1,899	1,343,425
Total Program	**1,341,038**	**1,343,425**

	Current year	Previous year
	$	$
Investment Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	18,334	33,247
Adjustments to Payables at Year End (PAYE)	22,621	26,272
	40,955	59,519
Services and service fees	115	30
Total Program	**41,070**	**59,549**
National Research Council of Canada		
Tax Revenue—		
Goods and services tax	130,232	...
Total Tax Revenue	**130,232**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	290,285	322,978
Adjustments to Payables at Year End (PAYE)	1,430,531	669,789
	1,720,816	992,767
Other non-tax revenue	43,157	27,524
Total Non-Tax Revenue	**1,763,973**	**1,020,291**
Total Program	**1,894,205**	**1,020,291**
Natural Sciences and Engineering Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment of grants and scholarships	405,375	747,498
Other government departments	392	4,2[illegible]
Adjustments to Payables at Year End (PAYE)	50,352	145,096
Miscellaneous	21,968	18,653
	478,087	915,464
Other non-tax revenue	208	562
Total Program	**478,295**	**916,026**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Science Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	17,054	229
Total Program	**17,054**	**229**
Statistics Canada		
Tax Revenue—		
Goods and services tax	67,846	...
Total Tax Revenue	**67,846**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	322,335	97,900
Adjustments to Payables at Year End (PAYE)	114,962	190,485
	437,297	288,385
Other non-tax revenue—		
Receipt of previous year's revenue	173,140	74,520
Miscellaneous	32,630	16,873
	205,770	91,393
Total Non-Tax Revenue	**643,067**	**379,778**
Total Program	**710,913**	**379,778**
Ministry Summary		
Tax Revenue—		
Goods and services tax	198,078	...
Total Tax Revenue	198,078	...
Non-Tax Revenue—		
Return on investments	88,490,807	29,044,583
Refunds of previous years' expenditure	74,769,172	212,263,626
Services and service fees	6,850,967	7,116,757
Other non-tax revenue	1,127,219	2,337,386
Total Non-Tax Revenue	171,238,165	250,762,352
Total Ministry	**171,436,243**	**250,762,352**

(1) Interest unless otherwise indicated.

SECTION 16

1990-91
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

CONTENTS

	Page
Program objectives and activity descriptions	16.2
Ministry summary	16.4
Programs by activity	16.7
Transfer payments	16.11
Revenue	16.14

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services

Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services

Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislative Services

Provides legislative services to the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development

Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

Provides policy and management direction and co-ordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada

Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the Access to Information Act are respected and that heads of federal Government institutions and any third parties affected by a complaint are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the Access to Information Act; and
- to bring appropriate issues of interpretation of the Access to Information Act before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the Privacy Act are respected and that the privacy of individuals with respect to personal information about themselves held by a federal Government institution is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, based on complaints from individuals who allege non-compliance with the Access to Information Act or based on self-initiated complaints. The Commissioner appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court for review of decisions of federal Government institutions to refuse access under the Act. The Commissioner reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides central administrative support services to the offices of the Information and Privacy Commissioners.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to spouses and children of judges as authorized by the Judges Act.

Administration

Consists of the office of the Registrar, the Deputy Registrar, the Chief Librarian and the Director of operations. The activity also provides for gratuities to spouses or such dependents of judges who die while in office.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	124,773,000	...	...	124,773,000	1	Operating expenditures				
...	...	14,200,000	...	14,200,000	1b	Operating expenditures				
...	...	...	4,743,000	4,743,000		Transfer from TB Vote 5[1]				
...	...	...	(912,000)	(912,000)		Transfer to Vote 5				
...	124,773,000	14,200,000	3,831,000	142,804,000		Total—Vote 1	141,068,635	1,735,365	...	118,175,821
...	243,069,500	...	...	243,069,500	5	Grants and contributions				
...	...	8,000,840	...	8,000,840	5b	Grants and contributions				
...	...	22,173,386	...	22,173,386	5c	Transfer of $912,000 from Justice Vote 1				
...	...	...	912,000	912,000		Transfer from Vote 1				
...	243,069,500	30,174,226	912,000	274,155,726		Total—Vote 5	276,146,787	(1,991,061)	...	267,352,341
...	49,400	...	425	49,825	(S)	Minister of Justice—Salary and motor car allowance	49,825	...	...	48,200
...	14,289,000	...	1,040,000	15,329,000	(S)	Contributions to employee benefit plans	15,329,000	...	...	12,943,000
...	**382,180,900**	**44,374,226**	**5,783,425**	**432,338,551**		**Total Department—Budgetary**	**432,594,247**	**(255,696)**	**...**	**398,519,362**
						Canadian Human Rights Commission				
...	13,360,000	...	...	13,360,000	10	Program expenditures				
...	...	1,813,252	...	1,813,252	10b	Program expenditures				
...	...	1	...	1	10c	Grant listed in the Estimates				
...	...	...	316,033	316,033		Transfer from TB Vote 5[1]				
...	13,360,000	1,813,253	316,033	15,489,286		Total—Vote 10	15,341,610	147,676	...	12,794,120
...	1,462,000	...	106,000	1,568,000	(S)	Contributions to employee benefit plans	1,568,000	...	...	1,233,000
...	**14,822,000**	**1,813,253**	**422,033**	**17,057,286**		**Total Program—Budgetary**	**16,909,610**	**147,676**	**...**	**14,027,120**
						Commissioner for Federal Judicial Affairs				
...	3,978,858	...	...	3,978,858	15	Operating expenditures				
...	...	300,000	...	300,000	15b	Operating expenditures				
...	...	170,000	...	170,000	15c	Grant listed in the Estimates				
...	...	...	217,681	217,681		Transfer from TB Vote 5[1]				
...	3,978,858	470,000	217,681	4,666,539		Total—Vote 15	4,665,402	1,137	...	4,425,240

...	391,032	...	...	391,032	20	Canadian Judicial Council—Operating expenditures				
...	...	377,846	...	377,846	20c	Canadian Judicial Council—Operating expenditures				
...	...	...	16,572	16,572		Transfer from TB Vote 5[1]				
...	391,032	377,846	16,572	785,450		Total—Vote 20	783,040	2,410	...	373,113
...	152,426,664	...	1,020,479	153,447,143	(S)	Judges' salaries, allowances, annuities and gratuities	153,447,143	...	...	142,147,951
...	258,000	...	...	258,000	(S)	Contributions to employee benefit plans	258,000	...	...	244,000
...	**157,054,554**	**847,846**	**1,254,732**	**159,157,132**		**Total Program—Budgetary**	**159,153,585**	**3,547**	**...**	**147,190,304**
						Federal Court of Canada				
...	16,529,000	...	...	16,529,000	25	Program expenditures				
...	...	2,142,000	...	2,142,000	25b	Program expenditures				
...	16,529,000	2,142,000	...	18,671,000		Total—Vote 25	18,332,075	338,925	...	14,494,273
...	1,594,000	...	116,000	1,710,000	(S)	Contributions to employee benefit plans	1,710,000	...	...	1,483,000
...	**18,123,000**	**2,142,000**	**116,000**	**20,381,000**		**Total Program—Budgetary**	**20,042,075**	**338,925**	**...**	**15,977,273**
						Law Reform Commission of Canada				
...	4,562,000	...	...	4,562,000	30	Program expenditures				
...	...	...	224,793	224,793		Transfer from TB Vote 5[1]				
...	4,562,000	...	224,793	4,786,793		Total—Vote 30	4,502,092	284,701	...	4,490,667
...	279,000	...	...	279,000	(S)	Contributions to employee benefit plans	279,000	...	...	273,000
...	**4,841,000**	**...**	**224,793**	**5,065,793**		**Total Program—Budgetary**	**4,781,092**	**284,701**	**...**	**4,763,667**
						Offices of the Information and Privacy Commissioners of Canada				
...	5,669,000	...	...	5,669,000	35	Program expenditures	5,623,798	45,202	...	5,154,608
...	655,000	...	48,000	703,000	(S)	Contributions to employee benefit plans	703,000	...	...	596,000
...	**6,324,000**	**...**	**48,000**	**6,372,000**		**Total Program—Budgetary**	**6,326,798**	**45,202**	**...**	**5,750,608**
						Supreme Court of Canada				
...	10,311,000	...	...	10,311,000	40	Program expenditures				
...	...	57,000	...	57,000	40c	Program expenditures				
...	...	...	285,194	285,194		Transfer from TB Vote 5[1]				
...	10,311,000	57,000	285,194	10,653,194		Total—Vote 40	10,605,362	47,832	...	9,621,498
...	3,205,000	...	(275,348)	2,929,652	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,929,652	...	...	2,896,852
...	879,000	...	64,000	943,000	(S)	Contributions to employee benefit plans	943,000	...	...	681,000
...	...	...	517	517	(S)	Refunds of amounts credited to revenue in previous years	517	...	...	...
...	**14,395,000**	**57,000**	**74,363**	**14,526,363**		**Total Program—Budgetary**	**14,478,531**	**47,832**	**...**	**13,199,350**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Tax Court of Canada				
...	7,642,000	...	...	7,642,000	45	Program expenditures				
...	...	852,000	...	852,000	45b	Program expenditures				
...	...	...	93,000	93,000		Transfer from TB Vote 5[1]				
...	7,642,000	852,000	93,000	8,587,000		Total—Vote 45	8,406,704	180,296	...	7,139,394
...	569,000	...	41,000	610,000	(S)	Contributions to employee benefit plans	610,000	...	...	325,000
...	**8,211,000**	**852,000**	**134,000**	**9,197,000**		**Total Program—Budgetary**	**9,016,704**	**180,296**	**...**	**7,464,394**
...	**605,951,454**	**50,086,325**	**8,057,346**	**664,095,125**		**Total Ministry—Budgetary**	**663,302,642**	**792,483**	**...**	**606,892,078**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	30,060,000	3,738,193	1,085,673	(705,751)	278,771	...	34,456,886	Legal services	35,451,107	(994,221)	...	29,030,544
...	62,605,000	(11,141,129)	2,080,370	(724,526)	364,726	...	53,184,441	Litigation services	57,500,070	(4,315,629)	...	48,025,948
...	10,135,000	(359,731)	303,263	(139,162)	59,418	...	9,998,788	Legislative services	10,899,616	(900,828)	...	10,172,740
...	13,859,850	423,118	479,152	(204,040)	84,522	...	14,642,602	Legal policy and program development	15,876,813	(1,234,211)	...	13,200,363
...	20,927,400	20,593,549	794,542	(121,246)	252,988	...	42,447,233	Administration	32,150,741	10,296,492	...	27,015,266
...	137,587,250	13,254,000	4,743,000	(1,894,725)	1,040,425	...	154,729,950	Total—Operating	151,878,347	2,851,603	...	127,444,861
								Capital				
...	83,000	...	...	496,994	...	...	579,994	Legal services	157,998	421,996	...	164,919
...	257,000	...	...	324,505	...	...	581,505	Litigation services	1,585,429	(1,003,924)	...	1,218,912
...	37,000	...	...	80,850	...	...	117,850	Legislative services	118,903	(1,053)	...	261,771
...	16,000	...	...	111,907	...	...	127,907	Legal policy and program development	336,411	(208,504)	...	289,605
...	1,131,000	946,000	...	(31,531)	...	...	2,045,469	Administration	2,370,372	(324,903)	...	1,786,953
...	1,524,000	946,000	...	982,725	...	...	3,452,725	Total—Capital	4,569,113	(1,116,388)	...	3,722,160
								Transfer payments				
...	243,069,650	30,174,226	...	912,000	...	...	274,155,876	Legal policy and program development	276,146,787	(1,990,911)	...	267,352,341
								Departmental Summary				
...	30,143,000	3,738,193	1,085,673	(208,757)	278,771	...	35,036,880	Legal services	35,609,105	(572,225)	...	29,195,463
...	62,862,000	(11,141,129)	2,080,370	(400,021)	364,726	...	53,765,946	Litigation services	59,085,499	(5,319,553)	...	49,244,860
...	10,172,000	(359,731)	303,263	(58,312)	59,418	...	10,116,638	Legislative services	11,018,519	(901,881)	...	10,434,511
...	256,945,500	30,597,344	479,152	819,867	84,522	...	288,926,385	Legal policy and program development	292,360,011	(3,433,626)	...	280,842,309
...	22,058,400	21,539,549	794,542	(152,777)	252,988	...	44,492,702	Administration	34,521,113	9,971,589	...	28,802,219
...	**382,180,900**	**44,374,226**	**4,743,000**	**...**	**1,040,425**	**...**	**432,338,551**	**Total Department—Budgetary**	**432,594,247**	**(255,696)**	**...**	**398,519,362**
								Canadian Human Rights Commission				
...	14,469,000	1,813,252	316,033	...	106,000	...	16,704,285	Operating	16,345,119	359,166	...	13,412,767
...	353,000	...	...	...	...	...	353,000	Capital	559,491	(206,491)	...	614,353
...	...	1	...	...	...	...	1	Transfer payments	5,000	(4,999)	...	...
...	**14,822,000**	**1,813,253**	**316,033**	**...**	**106,000**	**...**	**17,057,286**	**Total Program—Budgetary**	**16,909,610**	**147,676**	**...**	**14,027,120**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Commissioner for Federal Judicial Affairs				
								Operating				
...	4,004,858	470,000	217,681	(175,533)	...	...	4,517,006	Administration	4,515,869	1,137	...	**4,443,538**
...	414,032	377,846	16,572	(1,873)	...	...	806,577	Canadian Judicial Council	804,167	2,410	...	**359,176**
...	129,418,664	...	...	...	1,270,965	...	130,689,629	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	130,689,629	...	...	**121,213,954**
...	133,837,554	847,846	234,253	(177,406)	1,270,965	...	136,013,212	**Total—Operating**	136,009,665	**3,547**	...	**126,016,668**
								Capital				
...	207,000	...	...	172,533	...	...	379,533	Administration	379,533	...	...	**161,768**
...	2,000	...	...	1,873	...	...	3,873	Canadian Judicial Council	3,873	...	...	**34,937**
...	209,000	...	...	174,406	...	...	383,406	**Total—Capital**	383,406	...	...	**196,705**
								Transfer payments				
...	...	...	...	3,000	...	...	3,000	Administration	3,000	...	...	...
...	23,008,000	...	...	...	(250,486)	...	22,757,514	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	22,757,514	...	...	**20,976,931**
...	23,008,000	...	...	3,000	(250,486)	...	22,760,514	**Total—Transfer payments**	22,760,514	...	...	**20,976,931**
								Program Summary				
...	4,211,858	470,000	217,681	...	...	...	4,899,539	Administration	4,898,402	1,137	...	**4,605,306**
...	416,032	377,846	16,572	...	...	...	810,450	Canadian Judicial Council	808,040	2,410	...	**394,113**
...	152,426,664	...	...	...	1,020,479	...	153,447,143	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	153,447,143	...	...	**142,190,885**
...	**157,054,554**	**847,846**	**234,253**	**...**	**1,020,479**	**...**	**159,157,132**	**Total Program—Budgetary**	**159,153,585**	**3,547**	**...**	**147,190,304**
								Federal Court of Canada				
								Operating				
...	17,385,000	1,613,000	...	...	116,000	...	19,114,000	Registry of the Federal Court of Canada	18,065,627	1,048,373	...	**14,694,206**
								Capital				
...	738,000	529,000	...	...	...	...	1,267,000	Registry of the Federal Court of Canada	1,976,448	(709,448)	...	**1,283,067**
...	**18,123,000**	**2,142,000**	**...**	**...**	**116,000**	**...**	**20,381,000**	**Total Program—Budgetary**	**20,042,075**	**338,925**	**...**	**15,977,273**

								Law Reform Commission of Canada				
...	4,828,000	...	224,793	...	...	...	5,052,793	Operating	4,727,000	325,793	...	4,581,185
...	13,000	...	...	...	...	...	13,000	Capital	54,092	(41,092)	...	182,482
...	**4,841,000**	**...**	**224,793**	**...**	**...**	**...**	**5,065,793**	**Total Program—Budgetary**	**4,781,092**	**284,701**	**...**	**4,763,667**
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	2,794,000	...	...	...	19,680	...	2,813,680	Information Commissioner	2,542,515	271,165	...	2,507,443
...	2,578,000	...	...	...	22,080	...	2,600,080	Privacy Commissioner	2,507,418	92,662	...	2,283,801
...	891,000	...	...	...	6,240	...	897,240	Administration	963,447	(66,207)	...	827,490
...	6,263,000	...	...	...	48,000	...	6,311,000	Total—Operating	6,013,380	297,620	...	5,618,734
								Capital				
...	2,000	...	...	...	...	...	2,000	Information Commissioner	176,236	(174,236)	...	31,562
...	2,000	...	...	...	...	...	2,000	Privacy Commissioner	51,508	(49,508)	...	38,247
...	57,000	...	...	...	...	...	57,000	Administration	85,674	(28,674)	...	62,065
...	61,000	...	...	...	...	...	61,000	Total—Capital	313,418	(252,418)	...	131,874
								Program Summary				
...	2,796,000	...	...	...	19,680	...	2,815,680	Information Commissioner	2,718,751	96,929	...	2,539,005
...	2,580,000	...	...	...	22,080	...	2,602,080	Privacy Commissioner	2,558,926	43,154	...	2,322,048
...	948,000	...	...	...	6,240	...	954,240	Administration	1,049,121	(94,881)	...	889,555
...	**6,324,000**	**...**	**...**	**...**	**48,000**	**...**	**6,372,000**	**Total Program—Budgetary**	**6,326,798**	**45,202**	**...**	**5,750,608**
								Supreme Court of Canada				
								Operating				
...	2,104,000	...	...	...	(209,076)	...	1,894,924	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,894,924	...	...	2,014,319
...	10,091,000	57,000	285,194	...	64,517	...	10,497,711	Administration	10,982,157	(484,446)	...	9,448,867
...	12,195,000	57,000	285,194	...	(144,559)	...	12,392,635	Total—Operating	12,877,081	(484,446)	...	11,463,186
								Capital				
...	1,099,000	...	...	...	...	...	1,099,000	Administration	566,722	532,278	...	853,631
								Transfer payments				
...	1,101,000	...	...	...	(66,272)	...	1,034,728	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,034,728	...	...	882,533

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	3,205,000	...	...	...	(275,348)	...	2,929,652	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,929,652	...	...	2,896,852
...	11,190,000	57,000	285,194	...	64,517	...	11,596,711	Administration	11,548,879	47,832	...	10,302,498
...	**14,395,000**	**57,000**	**285,194**	**...**	**(210,831)**	**...**	**14,526,363**	**Total Program—Budgetary**	**14,478,531**	**47,832**	**...**	**13,199,350**
								Tax Court of Canada				
								Operating				
...	8,018,000	724,000	93,000	...	41,000	...	8,876,000	Registry of the Tax Court of Canada	8,233,090	642,910	...	6,355,351
								Capital				
...	193,000	128,000	...	...	...	...	321,000	Registry of the Tax Court of Canada	783,614	(462,614)	...	1,109,043
...	**8,211,000**	**852,000**	**93,000**	**...**	**41,000**	**...**	**9,197,000**	**Total Program—Budgetary**	**9,016,704**	**180,296**	**...**	**7,464,394**
...	**605,951,454**	**50,886,325**	**5,896,273**	**...**	**2,161,073**	**...**	**664,095,125**	**Total Ministry—Budgetary**	**663,302,642**	**792,483**	**...**	**606,892,878**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Legal policy and program development				
...	6,000	...	...	...	...	6,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	6,000	...	...	6,000
...	25,000	...	...	...	...	25,000	Uniform Law Conference for the research purposes of the Conference	25,000	...	...	21,226
...	17,575	...	...	...	...	17,575	International Commission of Jurists	17,575	...	...	17,575
...	5,000	...	...	...	...	5,000	International Commission of Jurists for its annual programmes on Human Rights for Francophones	5,000	...	...	5,000
...	1,500	...	...	...	...	1,500	Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	89,300	...	...	...	...	89,300	Grants to encourage student specialization in legislative drafting	89,280	20	...	89,280
...	296,970	...	...	...	...	296,970	Grants to encourage Native People to enter the legal profession	296,969	1	...	296,587
...	90,725	...	...	...	...	90,725	Duff-Rinfret Scholarship Program	74,150	16,575	...	86,150
...	16,150	...	...	...	...	16,150	Canadian Association of Chiefs of Police for the Law Amendments Committee	16,150	...	...	16,150
...	9,500	...	...	...	...	9,500	British Institute of International and Comparative Law (CLAS)	9,500	...	...	9,500
...	11,400	...	...	...	...	11,400	Hague Academy of International Law	11,400	...	...	11,400
...	3,000	...	...	...	...	3,000	Institut international des droits de l'homme	3,000	...	...	3,000
...	55,000	...	...	...	...	55,000	Canadian Human Rights Foundation	55,000	...	...	20,000
...	175,000	139,500	...	...	...	314,500	Canadian Judicial Centre	314,500	...	...	162,500
...	...	10,000	...	...	...	10,000	Grant to the United Nations Commission on International Trade Law Symposia	10,000	...	...	...
...	...	40,000	...	...	...	40,000	Wainwright Foundation at McGill University for an international prize in comparative law	40,000	...	...	...
...	**802,120**	**189,500**	**...**	**...**	**...**	**991,620**	**Total—Grants**	**975,024**	**16,596**	**...**	**745,868**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Legal policy and program development				
							Contributions to the provinces and territories in accordance with the agreements with the Minister on behalf of Canada to assist in				
...	70,853,200	21,993,886	...	996,970	...	93,844,056	the operation of legal aid systems	93,844,056	...	...	86,482,199
							Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs and services to				
...	2,697,500	6,800,840	...	(346,864)	...	9,151,476	compensate victims of crime	9,151,476	...	...	9,070,644
							Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping systems relative to the implementation of the Young Offenders				
...	2,352,000	...	...	(83,326)	...	2,268,674	Act	2,268,673	1	...	4,698,147
							Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders				
...	158,282,000	...	...	1,544,986	...	159,826,986	Act	161,938,648	(2,111,662)	...	158,055,808
							Contributions to encourage experimental and research work in legal				
...	223,500	...	...	(263)	...	223,237	aid	223,236	1	...	156,605
							Contributions for a summer exchange program between civil and common law				
...	229,900	...	...	47,000	...	276,900	students	276,900	...	...	286,140
...	380,200	...	...	...	...	380,200	Canadian Law Information Council	380,200	...	...	380,200
							Canadian Association of Provincial Court				
...	66,500	...	...	...	...	66,500	Judges	66,500	...	...	66,500
							Criminal Law Reform				
...	786,345	...	...	(256,182)	...	530,163	Fund	530,163	...	...	1,005,683
							Native court workers program and related projects for Native				
...	3,795,400	...	...	(110,399)	...	3,685,001	People	3,685,001	...	...	3,416,688
...	443,520	...	...	28,397	...	471,917	Consultation and Development Fund	471,916	1	...	514,405
							University of Ottawa Legislative Drafting				
...	92,455	...	...	...	...	92,455	Programme	92,455	...	...	93,455
...	34,960	...	...	12,000	...	46,960	Canadian Society of Forensic Science	46,960	...	...	25,621

							Human Rights Law				
...	294,700	...	...	(32,382)	...	262,318	Fund	262,318	...	...	235,598
							Public Legal Education and Information				
...	1,735,350	...	...	(381,526)	...	1,353,824	Fund	1,353,672	152	...	1,588,349
							Aboriginal self-government				
...	...	1,190,000	...	(640,411)	...	549,589	negotiations	549,589	...	...	530,431
							Other Native Projects				
...	...	...	...	30,000	...	30,000	Fund	30,000	...	...	...
...	...	...	...	104,000	...	104,000	Frozen contribution allotment	...	104,000	...	...
...	**242,267,530**	**29,984,726**	**...**	**912,000**	**...**	**273,164,256**	**Total—Contributions**	**275,171,763**	**(2,007,507)**	**...**	**266,686,473**
...	**243,069,650**	**30,174,226**	**...**	**912,000**	**...**	**274,155,876**	**Total Department**	**276,146,787**	**(1,990,911)**	**...**	**267,352,341**
							Canadian Human Rights Commission				
							Grants				
							Grant to the Paul Menton Centre for persons				
...	...	1	...	...	...	1	with disabilities	5,000	(4,999)	...	...
...	**...**	**1**	**...**	**...**	**...**	**1**	**Total Program**	**5,000**	**(4,999)**	**...**	**...**
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
							Grant to the Honourable C. Rhodes Smith in recognition of his service as a Chief Justice of the Supreme				
...	...	...	...	3,000	...	3,000	Court of Manitoba	3,000	...	...	...
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
							(S) Gratuities to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time				
...	146,000	...	...	...	(29,833)	116,167	of his death	116,167	...	...	42,934
...	22,862,000	...	...	...	(220,653)	22,641,347	(S) Annuities under the Judges Act	22,641,347	...	...	20,933,997
...	**23,008,000**	**...**	**...**	**...**	**(250,486)**	**22,757,514**		**22,757,514**	**...**	**...**	**20,976,931**
							Program Summary by Activity				
...	...	...	...	3,000	...	3,000	Administration	3,000	...	...	...
							Judges' salaries, allowances and annuities; and				
...	23,008,000	...	...	...	(250,486)	22,757,514	annuities to spouses and children of judges	22,757,514	...	...	20,976,931
...	**23,008,000**	**...**	**...**	**3,000**	**(250,486)**	**22,760,514**	**Total Program**	**22,760,514**	**...**	**...**	**20,976,931**
							Supreme Court of Canada				
							Grants				
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	1,101,000	...	...	...	(66,272)	1,034,728	(S) Annuities under the Judges Act	1,034,728	...	...	882,533
...	**1,101,000**	**...**	**...**	**...**	**(66,272)**	**1,034,728**	**Total Program**	**1,034,728**	**...**	**...**	**882,533**
...	**267,178,650**	**30,174,227**	**...**	**915,000**	**(316,758)**	**297,951,119**	**Total Ministry**	**299,947,029**	**(1,995,918)**	**...**	**289,211,805**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	10,003	...
Total Tax Revenue	**10,003**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of transfer payments to provinces	2,265,597	600,164
Refund of transfer payments—Other	38,687	7,099
Other government departments	225,070	130,567
Adjustments to Payables at Year End (PAYE)	3,901,043	7,178,665
Sundries	589,213	227,178
	7,019,610	8,143,673
Services and service fees—		
Divorce registrations	717,092	691,470
Other	45,558	66,325
	762,650	757,795
Other non-tax revenue—		
Fines—Northwest Territories	335,076	544,283
Fines—Yukon	221,909	170,450
Fines and forfeitures	497,562	886,054
Rental of dwellings and utilities	101,592	77,414
Gain on foreign currency	1	10,931
Sundries	5,681	5,458
Recovery of salary benefits	56,752	...
	1,218,573	1,694,590
Total Non-Tax Revenue	**9,000,833**	**10,596,058**
Total Department	**9,010,836**	**10,596,058**
Canadian Human Rights Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	7,974	...
Other non-tax revenue	83,297	20,687
Total Program	**91,271**	**20,687**

	Current year	Previous year
	$	$
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	3,074
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	5,951,638	5,396,729
Total Program	**5,951,638**	**5,399,803**
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	21,000	13,667
Adjustments to Payables at Year End (PAYE)	7,245	5,852
	28,245	19,519
Services and service fees—		
Federal Court fees	589,749	462,767
Court costs	14,467	12,500
Court fines	11,500	...
	615,716	475,267
Other non-tax revenue	12	517
Total Program	**643,973**	**495,303**
Law Reform Commission of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,558	319
Other non-tax revenue	...	17
Total Program	**5,558**	**336**
Offices of the Information and Privacy Commissioners of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	400	...
Other non-tax revenue	...	220
Total Program	**400**	**220**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Supreme Court of Canada		
Tax Revenue—		
Goods and services tax	251	...
Total Tax Revenue	**251**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	11,748	14,639
Adjustments to Payables at Year End (PAYE)	79,825	...
	91,573	14,639
Services and service fees—		
Photocopies	10,023	9,500
Filing fees	16,390	14,650
	26,413	24,150
Proceeds from sales—		
Sale of Supreme Court Bulletin	15,908	14,778
Sale of reasons for judgment	70,385	59,846
Sundries	859	793
	87,152	75,417
Other non-tax revenue—		
Judges' contributions towards annuities	55,220	49,311
Transfer from security deposit account	...	1
Sundries	6,565	20,814
	61,785	70,126
Total Non-Tax Revenue	**266,923**	**184,332**
Total Program	**267,174**	**184,332**

	Current year	Previous year
	$	$
Tax Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	22,830	...
Adjustments to Payables at Year End (PAYE)	...	28,800
	22,830	28,800
Services and service fees	44,129	...
Proceeds from sales	4,864	6,810
Total Program	**71,823**	**35,610**
Ministry Summary		
Tax Revenue—		
Goods and services tax	10,254	...
Total Tax Revenue	10,254	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	7,176,190	8,210,024
Services and service fees	1,448,908	1,257,212
Proceeds from sales	92,016	82,227
Other non-tax revenue	7,315,305	7,182,886
Total Non-Tax Revenue	16,032,419	16,732,349
Total Ministry	**16,042,673**	**16,732,349**

SECTION 17

1990-91
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and Safety

CONTENTS

	Page
Program objectives and activity descriptions	17.2
Ministry summary	17.4
Programs by activity	17.6
Transfer payments	17.8
Details of amounts credited to the vote	17.10
Revenue	17.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour-related statistics and information; and to generally foster constructive labour-management-government relations.

Activity Description

Mediation and Conciliation

The provision of conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formulation and implementation, and legislative development.

Labour Operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; the provision of fire prevention services in all buildings owned and/or controlled by the Government of Canada; and the promotion and implementation of non-legislated activities aimed at constructive employment relationships in the workplace and a work force better informed on union and socio-economic affairs.

Policy and Communications

The general management and broad policy direction for the Labour Program; the analysis and development of labour-related policies on economic and social issues; the maintenance of effective working relationships with other federal departments, employer and employee organizations, the provinces and territories, and international labour agencies; the provision of research and information towards the improvement of the situation of women in the labour force; the provision and analysis of labour-related statistics and information; the facilitation of consultations and related initiatives to encourage the involvement of the labour movement in the policy-making process; and the communication of departmental policies, programs, legislation, and services.

Older Worker Adjustment

The provision of long-term income assistance to laid-off older workers who have been involved in major permanent layoffs and have not been able to obtain alternative employment before the expiry of their Unemployment Insurance entitlements.

Injury Compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act; the provision of supplementary compensation payments to certain widows of merchant seamen; and the adjudication of injury compensation claims made by federal penitentiary inmates.

Corporate Systems and Services

The provision of advisory and support services to the Department and the delivery and application of government-wide programs and policies in the areas of: corporate planning, finance, administration, personnel, informatics, library, security, official languages, internal audit and program evaluation.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of Governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes objectives, policies and determines the priorities and general direction for the Centre. The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among its members by the Council of Governors, on a tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff

To implement the policies and programs established by the Council and the Executive Board and to operate the Centre's technical and scientific functions.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	57,873,000	...	...	57,873,000	1	Operating expenditures				
...	...	1,356,000	...	1,356,000	1b	Operating expenditures				
...	...	...	3,500,000	3,500,000		Transfer from TB Vote 5[1]				
...	57,873,000	1,356,000	3,500,000	62,729,000		Total—Vote 1	61,477,813	1,251,187	...	58,055,435
...	56,650,000	...	...	56,650,000	5	Grants and contributions				
...	...	8,700,000	...	8,700,000	5b	Contributions				
...	56,650,000	8,700,000	...	65,350,000		Total—Vote 5	58,595,507	6,754,493	...	32,481,582
...	49,400	...	425	49,825	(S)	Minister of Labour—Salary and motor car allowance	49,825	...	...	48,200
...	44,710,000	...	(4,185,490)	40,524,510	(S)	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	40,524,510	...	...	38,488,938
...	80,100,000	...	7,154,334	87,254,334	(S)	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	87,254,334	...	...	96,197,979
...	6,277,000	...	457,000	6,734,000	(S)	Contributions to employee benefit plans	6,734,000	...	...	5,810,211
...	...	...	4,135	4,135	(S)	Refunds of amounts credited to revenue in previous years	4,135	...	...	83
...	245,659,400	10,056,000	6,930,404	262,645,804		Total budgetary	254,640,124	8,005,680	...	231,082,428
...	...	...	400,000	400,000	(S)	(L) Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, Section 4 (6). (Net)	400,000	...	...	...
...	245,659,400	10,056,000	6,930,404	262,645,804		**Total Department—** **Budgetary**	254,640,124	8,005,680	...	231,082,428
...	...	...	400,000	400,000		**Non-budgetary**	400,000	...	...	...

						Canada Labour Relations Board				
...	7,359,000	...	...	7,359,000	10	Program expenditures				
...	...	612,000	...	612,000	10b	Program expenditures				
...	...	...	70,000	70,000		Transfer from TB Vote 5[1]				
...	7,359,000	612,000	70,000	8,041,000		Total—Vote 10	7,774,216	266,784	...	7,569,737
					(S)	Contributions to employee benefit				
...	818,000	...	60,000	878,000		plans	878,000	...	...	766,000
...	**8,177,000**	**612,000**	**130,000**	**8,919,000**		**Total Program—Budgetary**	**8,652,216**	**266,784**	**...**	**8,335,737**
						Canadian Centre for Occupational Health and Safety				
...	5,333,000	...	...	5,333,000	15	Program expenditures				
...	...	3,486,000	...	3,486,000	15c	Program expenditures				
...	...	...	162,000	162,000		Transfer from TB Vote 5[1]				
...	5,333,000	3,486,000	162,000	8,981,000		Total—Vote 15	8,588,187	392,813	...	8,600,632
...	**5,333,000**	**3,486,000**	**162,000**	**8,981,000**		**Total Program—Budgetary**	**8,588,187**	**392,813**	**...**	**8,600,632**
						Total Ministry—				
...	**259,169,400**	**14,154,000**	**7,222,404**	**280,545,804**		**Budgetary**	**271,880,527**	**8,665,277**	**...**	**280,818,797**
...	**...**	**...**	**400,000**	**400,000**		**Non-budgetary**	**400,000**	**...**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,799,000	...	(88,000)	32,000	(29,497)	...	4,713,503	Mediation and conciliation	4,727,585	(14,082)	...	4,233,227
...	29,897,000	921,000	1,074,000	236,000	181,155	...	32,309,155	Labour operations	31,666,396	642,759	...	28,323,749
...	12,310,400	...	1,096,000	91,000	138,386	...	13,635,786	Policy and communications	12,807,358	828,428	...	12,410,977
...	4,017,000	300,000	(49,000)	(458,000)	(14,996)	...	3,795,004	Older worker adjustment	3,099,223	695,781	...	2,042,325
...	86,846,000	...	343,000	14,000	(4,138,719)	(40,800,000)	42,264,281	Injury compensation	42,323,041	(58,760)	...	40,221,172
...	11,165,000	...	1,124,000	85,000	141,416	...	12,515,416	Corporate systems and services	12,494,899	20,517	...	11,835,309
...	(40,800,000)	...	...	...	...	40,800,000	...	Revenue credited to the vote	...	...	...	...
...	108,234,400	1,221,000	3,500,000	...	(3,722,255)	...	109,233,145	**Total—Operating**	107,118,502	2,114,643	...	99,066,759
								Capital				
...	4,000	...	...	...	...	...	4,000	Mediation and conciliation	85,132	(81,132)	...	17,649
...	405,000	135,000	...	...	...	...	540,000	Labour operations	443,518	96,482	...	773,603
...	22,000	...	...	...	...	...	22,000	Policy and communications	674,072	(652,072)	...	314,602
...	151,000	...	...	...	...	...	151,000	Older worker adjustment	64,954	86,046	...	409,641
...	...	...	...	...	...	...	...	Injury compensation	10,182	(10,182)	...	5,485
...	83,000	...	...	...	...	...	83,000	Corporate systems and services	385,598	(302,598)	...	1,807,000
...	665,000	135,000	...	...	...	...	800,000	**Total—Capital**	1,663,456	(863,456)	...	3,327,980
								Transfer payments				
...	8,105,000	...	...	...	...	...	8,105,000	Labour operations	8,078,870	26,130	...	8,009,094
...	2,145,000	...	...	25,000	...	...	2,170,000	Policy and communications	1,999,365	170,635	...	1,854,118
...	126,500,000	8,700,000	...	(25,000)	7,154,334	...	142,329,334	Older worker adjustment	135,771,606	6,557,728	...	118,816,349
...	10,000	...	...	...	(1,675)	...	8,325	Injury compensation	8,325	...	...	8,128
...	136,760,000	8,700,000	...	...	7,152,659	...	152,612,659	**Total—Transfer payments**	145,858,166	6,754,493	...	128,687,689
								Non-budgetary				
...	...	...	...	...	400,000	...	400,000	Injury compensation	400,000	...	...	...
								Departmental Summary				
...	4,803,000	...	(88,000)	32,000	(29,497)	...	4,717,503	Mediation and conciliation	4,812,717	(95,214)	...	4,250,876
...	38,407,000	1,056,000	1,074,000	236,000	181,155	...	40,954,155	Labour operations	40,188,784	765,371	...	37,106,446
...	14,477,400	...	1,096,000	116,000	138,386	...	15,827,786	Policy and communications	15,480,795	346,991	...	14,579,697
...	130,668,000	9,000,000	(49,000)	(483,000)	7,139,338	...	146,275,338	Older worker adjustment	138,935,783	7,339,555	...	121,268,315
								Injury compensation—				
...	46,056,000	...	343,000	14,000	(4,140,394)	...	42,272,606	Budgetary	42,341,548	(68,942)	...	40,234,785
...	...	...	...	...	400,000	...	400,000	Non-budgetary	400,000	...	...	...
...	11,248,000	...	1,124,000	85,000	141,416	...	12,598,416	Corporate systems and services	12,880,497	(282,081)	...	13,642,309
								Total Department—				
...	245,659,400	10,856,000	3,500,000	...	3,430,404	...	262,645,804	**Budgetary**	254,640,124	8,005,680	...	231,082,428
...	...	...	...	...	400,000	...	400,000	**Non-budgetary**	400,000	...	...	...

								Canada Labour Relations Board				
...	8,171,000	612,000	70,000	...	60,000	...	8,913,000	Operating	8,548,084	364,916	...	8,189,680
...	6,000	...	...	...	...	...	6,000	Capital	104,132	(98,132)	...	146,057
...	**8,177,000**	**612,000**	**70,000**	**...**	**60,000**	**...**	**8,919,000**	**Total Program—Budgetary**	**8,652,216**	**266,784**	**...**	**8,335,737**
								Canadian Centre for Occupational Health and Safety				
								Operating				
...	450,000	...	...	...	...	...	450,000	Council of governors and Executive Board	403,681	46,319	...	255,202
...	10,000,000	3,486,000	162,000	...	...	(5,333,000)	8,315,000	President and Centre staff	7,968,377	346,623	...	8,144,230
...	(5,333,000)	...	...	...	...	5,333,000	...	Revenue credited to the vote	...	...	...	...
...	5,117,000	3,486,000	162,000	...	...	...	8,765,000	Total—Operating	8,372,058	392,942	...	8,399,432
								Capital				
...	216,000	...	...	...	...	...	216,000	President and Centre staff	216,129	(129)	...	201,200
								Program Summary				
...	450,000	...	...	...	...	...	450,000	Council of governors and Executive Board	403,681	46,319	...	255,202
...	4,883,000	3,486,000	162,000	...	...	...	8,531,000	President and Centre staff	8,184,506	346,494	...	8,345,430
...	**5,333,000**	**3,486,000**	**162,000**	**...**	**...**	**...**	**8,981,000**	**Total Program—Budgetary**	**8,588,187**	**392,813**	**...**	**8,600,632**
								Total Ministry—				
...	**259,169,400**	**14,154,000**	**3,732,000**	**...**	**3,490,404**	**...**	**280,545,804**	**Budgetary**	**271,880,527**	**8,665,277**	**...**	**280,545,804**
...	...	...	...	...	**400,000**	...	**400,000**	**Non-budgetary**	**400,000**	...	...	...

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Labour operations				
							To support activities which contribute to Occupational Safety and Health Program objectives				
...	20,000	...	...	...	...	20,000		16,000	4,000	...	20,000
							To support standards-writing associations				
...	15,000	...	...	...	...	15,000		6,480	8,520	...	15,000
							Canadian Joint Fire Prevention Publicity Committee				
...	10,000	...	...	...	...	10,000		10,000	...	...	10,000
							Canadian Association of Fire Chiefs				
...	25,000	...	...	...	...	25,000		25,000	...	...	25,000
...	70,000	...	...	...	...	70,000		57,480	12,520	...	70,000
							Policy and communications				
							Marion V. Royce Memorial grants to provide financial assistance to special projects which focus on women in the work force				
...	25,000	...	...	...	...	25,000		25,000	...	...	25,000
							Older worker adjustment				
							(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region				
...	80,100,000	...	...	...	7,154,334	87,254,334		87,254,334	...	...	96,197,979
							Injury compensation				
							(S) Merchant Seamen Compensation—Supplementary compensation to certain widows of merchant seamen				
...	10,000	...	...	...	(1,675)	8,325		8,325	...	...	8,128
...	**80,205,000**	**...**	**...**	**...**	**7,152,659**	**87,357,659**	**Total—Grants**	**87,345,139**	**12,520**	**...**	**96,301,107**

						Contributions				
						Labour operations				
...	4,579,000	...	...	...	...	4,579,000	Canadian Labour Congress labour education programs	4,578,867	133	...	4,645,228
...	1,404,000	...	...	...	...	1,404,000	Central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,412,436	(8,436)	...	1,388,708
...	1,598,000	...	...	...	...	1,598,000	Labour unions not affiliated with a central labour organization and to individual union members for labour education	1,576,447	21,553	...	1,464,730
...	454,000	...	...	...	...	454,000	Atlantic Region Labour Education Centre	453,640	360	...	440,428
...	8,035,000	...	...	...	...	8,035,000		8,021,390	13,610	...	7,939,094
							Policy and communications				
...	970,000	...	...	...	...	970,000	Labour Assignment Program	996,709	(26,709)	...	868,031
...	1,083,000	...	...	...	...	1,083,000	Technology Impact Program	771,386	311,614	...	862,987
...	67,000	...	...	...	...	67,000	Labour Issues Assistance Fund	181,270	(114,270)	...	98,100
...	...	...	...	25,000	...	25,000	Workplace Equality Fund	25,000	...	...	...
...	2,120,000	...	...	25,000	...	2,145,000		1,974,365	170,635	...	1,829,118
							Older worker adjustment				
...	46,400,000	8,700,000	...	(25,000)	...	55,075,000	Contributions to provincial governments, employers, employer organizations, employees, employee organizations, financial institutions or such other persons or entities for the purpose of making periodic income assistance payments to certain older workers as per Section 5 of the Department of Labour Act	48,517,272	6,557,728	...	22,618,370
...	**56,555,000**	**8,700,000**	**...**	**...**	**...**	**65,255,000**	**Total—Contributions**	**58,513,027**	**6,741,973**	**...**	**32,386,582**
							Departmental Summary by Activity				
...	8,105,000	...	...	...	...	8,105,000	Labour operations	8,078,870	26,130	...	8,009,094
...	2,145,000	...	...	25,000	...	2,170,000	Policy and communications	1,999,365	170,635	...	1,854,118
...	126,500,000	8,700,000	...	(25,000)	7,154,334	142,329,334	Older worker adjustment	135,771,606	6,557,728	...	118,816,349
...	10,000	...	...	...	(1,675)	8,325	Injury compensation	8,325	...	...	8,128
...	**136,760,000**	**8,700,000**	**...**	**...**	**7,152,659**	**152,612,659**	**Total Department**	**145,858,166**	**6,754,493**	**...**	**128,687,689**
...	**136,760,000**	**8,700,000**	**...**	**...**	**7,152,659**	**152,612,659**	**Total Ministry**	**145,858,166**	**6,754,493**	**...**	**128,687,689**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	40,800,000	46,969,349	36,994,335
Total Department—Budgetary	**40,800,000**	**46,969,349**	**36,994,335**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
President and Centre staff			
CCINFOdisc	1,500,000	964,352	582,398
Publications first off subscription service	325,000	66,155	109,606
Demonstration, consulting and videotex income	250,000	...	...
CCINFOline connect charges	650,000	79,284	93,040
Workshops/Conferences	180,000	58,776	220,255
Publications, bulk and single requests	120,000	69,767	50,026
TRADE NAME tape service	50,000	...	...
ATC advertising revenue	89,000	5,942	6,515
Memberships	1,500,000	...	...
Projects	625,000	417,191	95,518
CCINFOtapes	15,000	6,450	8,200
Video cassette	...	150	2,000
Other revenue	29,000	21,128	23,374
Total Program—Budgetary	**5,333,000**	**1,689,195**	**1,190,932**
Total Ministry—Budgetary	**46,133,000**	**48,658,544**	**38,185,267**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	226,233	51,727
Adjustments to Payables at Year End (PAYE)	107,369	126,253
	333,602	177,980
Services and service fees	42,863	3,796
Other non-tax revenue—		
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	52,813	10,248
Pension plan credits remitted by Revenue Canada—Taxation	32,735	397
Miscellaneous	1,344	18,617
	86,892	29,262
Total Department	**463,357**	**211,038**
Canada Labour Relations Board		
Tax Revenue—		
Goods and services tax	95	...
Total Tax Revenue	**95**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,701	3,736
Proceeds from sales	9,440	18,067
Other non-tax revenue	1,252	2,383
Total Non-Tax Revenue	**12,393**	**24,186**
Total Program	**12,488**	**24,186**
Canadian Centre for Occupational Health and Safety		
Tax Revenue—		
Goods and services tax	12,471	...
Total Tax Revenue	**12,471**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	1,042	...
Total Non-Tax Revenue	**1,042**	**...**
Total Program	**13,513**	**...**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	12,566	...
Total Tax Revenue	12,566	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	336,345	181,716
Services and service fees	42,863	3,796
Proceeds from sales	9,440	18,067
Other non-tax revenue	88,144	31,645
Total Non-Tax Revenue	476,792	235,224
Total Ministry	**489,358**	**235,224**

SECTION 18

1990-91
PUBLIC ACCOUNTS

National Defence

Department
Emergency Preparedness Canada

CONTENTS

	Page
Program objectives and activity descriptions	18.2
Ministry summary	18.4
Programs by activity	18.6
Transfer payments	18.8
Details of amounts credited to the vote	18.11
Revenue	18.12

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To deter the use of force or coercion against Canada and Canadian interests and to be able to respond adequately should deterrence fail.

Activity Description

Maritime Forces

This element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with US and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with US Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces against aerospace attack on North America; and providing in an emergency additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services

This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support

This element encompasses the provision of services required for the personnel development (recruitment, individual training, education), personnel management (administration, career assignment, spiritual, morale, comfort support), and health services (medical, dental) as appropriate for military and civilian members of the Department.

Materiel Support

This element encompasses the provision of supply, transportation, equipment engineering and maintenance, real property management, and research and development.

Policy Direction and Management Services

This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Emergency Preparedness Canada

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	7,953,664,000	...	...	7,953,664,000	1	Operating expenditures				
...	...	229,200,000	...	229,200,000	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $52,300,000 from National Defence Vote 5 and $22,799,999 from National Defence Vote 10				
...	...	...	(58,565,127)	(58,565,127)		Reserved allotment—Over-expenditure of previous year's authority				
...	...	...	52,300,000	52,300,000		Transfer from: Vote 5				
...	...	...	22,799,999	22,799,999		Vote 10				
...	7,953,664,000	229,200,001	16,534,872	8,199,398,873		Total—Vote 1	8,187,266,146	12,132,727	...	7,629,411,192
...	2,819,391,106	...	...	2,819,391,106	5	Capital expenditures				
...	...	120,800,000	...	120,800,000	5b	Capital expenditures				
...	...	...	(41,831,593)	(41,831,593)		Reserved allotment—Over-expenditure of previous year's authority				
...	...	...	(52,300,000)	(52,300,000)		Transfer to Vote 1				
...	2,819,391,106	120,800,000	(94,131,593)	2,846,059,513		Total—Vote 5	2,802,844,668	43,214,845	...	2,771,712,959
...	235,779,894	...	...	235,779,894	10	Grants and contributions				
...	...	1	...	1	10c	Grants listed in the Estimates				
...	...	...	(22,799,999)	(22,799,999)		Transfer to Vote 1				
...	235,779,894	1	(22,799,999)	212,979,896		Total—Vote 10	195,933,103	17,046,793	...	187,850,940
...	49,400	...	425	49,825	(S)	Minister of National Defence—Salary and motor car allowance	49,825	...	...	48,200
...	49,400	...	425	49,825	(S)	Associate Minister of National Defence—Salary and motor car allowance	49,825	...	...	48,200
...	24,000	...	86,718	110,718	(S)	Pensions and annuities paid to civilians	110,718	...	...	(4,750)
...	808,122,000	...	64,466,945	872,588,945	(S)	Military pensions	872,588,945	...	...	797,682,352
...	187,921,000	...	13,683,000	201,604,000	(S)	Contributions to employee benefit plans	201,604,000	...	...	173,026,470
...	...	...	9,586	9,586	(S)	Federal Court awards	9,586	...	...	...
...	12,005,000,800	350,000,002	(22,149,621)	12,332,851,181		Total budgetary	12,260,456,816	72,394,365	...	11,559,775,563
45,218,411	...	20,000,000	...	65,218,411	L11c	Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit $100,000,000. (Net)	(131,304)	...	65,349,715	4,071,696
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)	...	...	13,086,217	...
58,304,628	...	20,000,000	...	78,304,628		Total non-budgetary	(131,304)	...	78,435,932	4,071,696
...	12,005,000,800	350,000,002	(22,149,621)	12,332,851,181		**Total Department—**				
58,304,628	...	20,000,000	...	78,304,628		**Budgetary**	12,260,456,816	72,394,365	...	11,559,775,563
						Non-budgetary	(131,304)	...	78,435,932	4,071,696

						Emergency Preparedness Canada				
...	11,996,000	...	...	11,996,000	15	Operating expenditures				
...	...	1,068,000	...	1,068,000	15b	Operating expenditures				
...	11,996,000	1,068,000	...	13,064,000		Total—Vote 15	12,777,802	286,198	...	12,105,642
...	6,676,000	...	...	6,676,000	20	Grants and contributions				
...	...	7,476,772	...	7,476,772	20b	Contributions				
...	...	1,700,000	...	1,700,000	20c	Contributions				
...	6,676,000	9,176,772	...	15,852,772		Total—Vote 20	15,583,741	269,031	...	10,247,906
...	812,000	...	59,000	871,000	(S)	Contributions to employee benefit plans	871,000	...	...	721,000
...	**19,484,000**	**10,244,772**	**59,000**	**29,787,772**		**Total Program—Budgetary**	**29,232,543**	**555,229**	**...**	**23,074,548**
						Total Ministry—				
...	**12,024,484,830**	**360,244,774**	**(22,090,621)**	**12,362,638,953**		**Budgetary**	**12,289,689,359**	**72,949,594**	**...**	**11,582,850,111**
58,304,628	**...**	**20,000,000**	**...**	**78,304,628**		**Non-budgetary**	**(131,304)**	**...**	**78,435,932**	**4,071,496**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,282,916,100	32,941,606	...	10,793,693	(2,500,056)	(18,469,000)	1,305,682,343	Maritime forces	1,298,608,265	7,074,078	...	1,231,148,237
...	1,526,306,100	39,191,163	...	12,841,432	(2,974,358)	(85,558,000)	1,489,806,337	Land forces in Canada	1,552,626,000	(62,819,663)	...	1,383,239,000
...	2,529,519,300	64,950,797	...	21,281,871	(4,929,349)	(102,448,000)	2,508,374,619	Air forces in Canada	2,413,827,000	94,547,619	...	2,339,010,000
...	868,329,100	22,296,200	...	7,305,605	(1,692,138)	(15,252,000)	880,986,767	Canadian forces in Europe	918,089,000	(37,102,233)	...	804,265,000
...	319,904,000	8,214,218	...	2,691,482	(623,406)	(48,238,000)	281,948,294	Communication services	311,361,000	(29,412,706)	...	248,106,000
...	1,147,905,100	29,474,910	...	9,657,791	(2,236,956)	(37,055,000)	1,147,745,845	Personnel support	1,119,255,000	28,490,845	...	1,062,325,000
...	796,988,100	20,464,367	...	6,705,384	(1,553,114)	(2,625,000)	819,979,737	Materiel support	781,432,000	38,547,737	...	754,961,000
...	454,363,000	11,666,740	...	3,822,741	(885,431)	(47,659,000)	421,308,050	Policy direction and management services	448,501,000	(27,192,950)	...	395,574,000
...	(357,304,000)	...	...	...	...	357,304,000	...	Revenue credited to the vote	...	...	...	...
...	8,568,926,800	229,200,001	...	75,099,999	(17,394,808)	...	8,855,831,992	Total—Operating	8,843,699,265	12,132,727	...	8,218,628,237
								Capital				
...	1,181,535,106	50,624,205	...	(21,917,600)	(17,530,556)	...	1,192,711,155	Maritime forces	1,067,758,668	124,952,487	...	1,133,666,959
...	393,785,000	16,872,164	...	(7,304,750)	(5,842,628)	...	397,509,786	Land forces in Canada	467,311,000	(69,801,214)	...	376,850,000
...	446,744,000	19,141,253	...	(8,287,150)	(6,628,386)	...	450,969,717	Air forces in Canada	569,373,000	(118,403,283)	...	433,576,000
...	407,979,000	17,480,322	...	(7,568,050)	(6,053,226)	...	411,838,046	Canadian forces in Europe	217,561,000	194,277,046	...	325,787,000
...	109,254,000	4,681,111	...	(2,026,670)	(1,621,013)	...	110,287,428	Communication services	139,063,000	(28,775,572)	...	176,561,000
...	162,301,000	6,953,970	...	(3,010,700)	(2,408,077)	...	163,836,193	Personnel support	189,703,000	(25,866,807)	...	206,591,000
...	85,843,000	3,678,041	...	(1,592,400)	(1,273,661)	...	86,654,980	Materiel support	61,220,000	25,434,980	...	56,320,000
...	31,950,000	1,368,934	...	(592,680)	(474,046)	...	32,252,208	Policy direction and management services	90,855,000	(58,602,792)	...	62,361,000
...	2,819,391,106	120,800,000	...	(52,300,000)	(41,831,593)	...	2,846,059,513	Total—Capital	2,802,844,668	43,214,845	...	2,771,712,959
								Transfer payments				
...	380,903,000	...	...	...	37,076,780	...	417,979,780	Personnel support	417,979,780	...	...	381,583,427
...	235,779,894	1	...	(22,799,999)	...	...	212,979,896	Policy direction and management services	195,933,103	17,046,793	...	187,850,940
...	616,682,894	1	...	(22,799,999)	37,076,780	...	630,959,676	Total—Transfer payments	613,912,883	17,046,793	...	569,434,367
								Non-budgetary				
58,304,628	...	20,000,000	...	...	...	...	78,304,628	Policy direction and management services	(131,304)	...	78,435,932	4,071,696

						Departmental Summary				
...	2,445,982,206	83,565,811	...	(11,123,907)	(20,030,612)	... 2,498,393,498	Maritime forces	2,366,366,933	132,026,565	... 2,364,815,196
...	1,834,533,100	56,063,327	...	5,536,682	(8,816,986)	... 1,887,316,123	Land forces in Canada	2,019,937,000	(132,620,877)	... 1,760,089,000
...	2,873,815,300	84,092,050	...	12,994,721	(11,557,735)	... 2,959,344,336	Air forces in Canada	2,983,200,000	(23,855,664)	... 2,772,586,000
...	1,261,056,100	39,776,522	...	(262,445)	(7,745,364)	... 1,292,824,813	Canadian forces in Europe	1,135,650,000	157,174,813	... 1,130,052,000
...	380,920,000	12,895,329	...	664,812	(2,244,419)	... 392,235,722	Communication services	450,424,000	(58,188,278)	... 424,667,000
...	1,654,054,100	36,428,880	...	6,647,091	32,431,747	... 1,729,561,818	Personnel support	1,726,937,780	2,624,038	... 1,650,499,427
...	880,206,100	24,142,408	...	5,112,984	(2,826,775)	... 906,634,717	Materiel support	842,652,000	63,982,717	... 811,281,000
							Policy direction and management services—			
...	674,433,894	13,035,675	...	(19,569,938)	(1,359,477)	... 666,540,154	Budgetary	735,289,103	(68,748,949)	... 645,785,940
58,304,628	...	20,000,000	...	...	...	... 78,304,628	Non-budgetary	(131,304)	...	78,435,932 4,071,696
							Total Department—			
...	**12,005,000,800**	**350,000,002**	**...**	**...**	**(22,149,621)**	**... 12,332,851,181**	**Budgetary**	**12,260,456,816**	**72,394,365**	**... 11,559,775,563**
58,304,628	**...**	**20,000,000**	**...**	**...**	**...**	**... 78,304,628**	**Non-budgetary**	**(131,304)**	**...**	**78,435,932 4,071,696**
							Emergency Preparedness Canada			
...	11,978,000	1,068,000	...	...	59,000	... 13,105,000	Operating	12,953,765	151,235	... 11,579,086
...	830,000	...	...	...	...	... 830,000	Capital	695,037	134,963	... 1,247,556
...	6,676,000	9,176,772	...	...	...	... 15,852,772	Transfer payments	15,583,741	269,031	... 10,247,906
...	**19,484,000**	**10,244,772**	**...**	**...**	**59,000**	**... 29,787,772**	**Total Program—Budgetary**	**29,232,543**	**555,229**	**... 23,074,548**
							Total Ministry—			
...	**12,024,484,800**	**360,244,774**	**...**	**...**	**(22,090,621)**	**... 12,362,638,953**	**Budgetary**	**12,289,689,359**	**72,949,594**	**... 11,582,850,111**
58,304,628	**...**	**20,000,000**	**...**	**...**	**...**	**... 78,304,628**	**Non-budgetary**	**(131,304)**	**...**	**78,435,932 4,071,696**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Personnel support				
							(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)				
...	24,000	...	...	...	86,719	110,719		110,719	...	...	(4,750)
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	Mrs. Mary Whittington	200	...	...	200
...	1,084	...	...	...	...	1,084	Mrs. Eleanor F Nixon	1,047	37	...	1,048
...	10,860	...	...	...	...	10,860	Mr. R P Thompson	10,703	157	...	10,219
...	280,000	...	...	...	...	280,000	Conference of Defence Associations	280,000	...	...	280,000
...	205,000	...	...	(10,000)	...	195,000	Army Cadet League of Canada	195,000	...	...	195,000
...	205,000	...	...	(10,000)	...	195,000	Air Cadet League of Canada	195,000	...	...	195,000
...	205,000	...	...	(10,000)	...	195,000	Navy League of Canada	195,000	...	...	195,000
...	9,490	...	...	...	...	9,490	Royal Canadian Naval Association	9,490	...	...	9,490
...	25,690	...	...	...	...	25,690	Naval Officers Association	25,690	...	...	25,690
...	34,255	...	...	...	...	34,255	Royal Canadian Air Force Association	34,255	...	...	34,255
...	10,285	...	...	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	11,305	...	...	...	...	11,305	Canadian Forces Personnel Assistance Fund	11,305	...	...	11,305
...	170,065	...	...	...	...	170,065	Rifle associations	170,065	...	...	160,872
...	30,070	...	...	...	...	30,070	Military and united services institutes	30,070	...	...	30,070
...	18,000	...	...	...	...	18,000	Royal Military College Club of Canada	18,000	...	...	18,000
...	1,975,000	...	...	...	...	1,975,000	Canadian universities—Military studies	1,973,558	1,442	...	1,912,217
...	100,000	...	...	5,000	...	105,000	Canadian Institute of Strategic Studies	105,000	...	...	100,000

...	75,000	...	...	...	...	75,000	Centre for Conflict Studies	75,000	...	...	75,000
...	50,000	...	...	...	...	50,000	Canadian Institute of International Affairs	50,000	...	...	50,000
...	...	1	...	49,999	...	50,000	International Institute of Strategic Studies	50,000	...	...	...
...	...	...	...	25,000	...	25,000	Parliamentary Centre for Foreign Affairs and Foreign Trade	25,000	...	...	...
...	3,428,394	1	...	49,999	...	3,478,394		3,476,758	1,636	...	3,325,741
...	**3,452,394**	**1**	**...**	**49,999**	**86,719**	**3,589,113**	**Total—Grants**	**3,587,477**	**1,636**	**...**	**3,320,991**
							Contributions				
							Personnel support				
...	5,815,000	...	...	...	(949,311)	4,865,689	(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act	4,865,689	...	...	6,058,654
...	375,064,000	...	...	...	37,939,372	413,003,372	(S) Payments under the Supplementary Retirement Benefits Act	413,003,372	...	...	375,529,523
...	380,879,000	...	...	...	36,990,061	417,869,061		417,869,061	...	...	381,588,177
							Policy direction and management services				
...	69,454,000	...	...	(20,049,999)	...	49,404,001	NATO military budgets and agencies	48,580,742	823,259	...	36,573,764
...	135,535,000	...	...	(2,799,999)	...	132,735,001	NATO infrastructure—Capital expenditures	123,924,577	8,810,424	...	123,841,802
...	10,619,000	...	...	...	...	10,619,000	Mutual aid	9,759,730	859,270	...	14,908,448
...	5,781,000	...	...	...	...	5,781,000	Contributions to provinces and municipalities for capital assistance projects	1,551,263	4,229,737	...	3,071,485
...	10,000,000	...	...	...	...	10,000,000	Contributions under the defence industrial research program	7,691,633	2,308,367	...	4,845,864
...	162,500	...	...	...	...	162,500	Contribution to the International Maritime Satellite Organization	191,916	(29,416)	...	152,836
...	800,000	...	...	...	...	800,000	Contribution to the Civil Air Search and Rescue Association	756,484	43,516	...	1,131,000
...	232,351,500	...	...	(22,849,998)	...	209,501,502		192,456,345	17,045,157	...	184,525,199
...	**613,230,500**	**...**	**...**	**(22,849,998)**	**36,990,061**	**627,370,563**	**Total—Contributions**	**610,325,406**	**17,045,157**	**...**	**566,113,376**
							Departmental Summary by Activity				
...	380,903,000	...	...	...	37,076,780	417,979,780	Personnel support	417,979,780	...	...	381,583,427
...	235,779,894	1	...	(22,799,999)	...	212,979,896	Policy direction and management services	195,933,103	17,046,793	...	187,850,940
...	**616,682,894**	**1**	**...**	**(22,799,999)**	**37,076,780**	**630,959,676**	**Total Department**	**613,912,883**	**17,046,793**	**...**	**569,434,367**
							Emergency Preparedness Canada				
							Grants				
...	60,000	...	...	...	...	60,000	Research fellowships—Emergency planning	60,000	...	...	60,000
...	**60,000**	**...**	**...**	**...**	**...**	**60,000**	**Total—Grants**	**60,000**	**...**	**...**	**60,000**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
...	6,616,000	...	...	...	...	6,616,000	Contributions to the provinces and municipalities pursuant to the Emergency Preparedness Act	6,346,969	269,031	...	6,557,450
							Contributions to provinces for assistance relating to natural disasters:				
...	...	130,000	...	...	...	130,000	Manitoba	130,000	...	...	270,000
...	...	9,046,772	...	...	...	9,046,772	Quebec	9,046,772	...	...	...
...	...	...	...	...	...	...	New-Brunswick	...	...	...	2,910,456
...	...	...	...	...	...	...	Northwest Territories	...	...	...	450,000
...	**6,616,000**	**9,176,772**	**...**	**...**	**...**	**15,792,772**	**Total—Contributions**	**15,523,741**	**269,031**	**...**	**10,187,906**
...	**6,676,000**	**9,176,772**	**...**	**...**	**...**	**15,852,772**	**Total Program**	**15,583,741**	**269,031**	**...**	**10,247,906**
...	**623,358,894**	**9,176,773**	**...**	**(22,799,999)**	**37,076,780**	**646,812,448**	**Total Ministry**	**629,496,624**	**17,315,824**	**...**	**579,682,273**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	13,865,000	14,033,000	13,428,000
Material and services provided to other Government departments	564,000	503,000	484,000
Medical and dental services	56,000	54,600	51,700
Provincial school grants and tuition fees	1,220,000	1,549,520	1,733,126
Other recoveries	2,764,000	2,601,880	2,942,174
	18,469,000	18,742,000	18,639,000
Land forces in Canada			
Deductions from members for rations, quarters and clothing	35,620,000	37,864,000	34,157,000
Material and services provided to other Government departments	47,320,000	46,515,475	44,870,000
Medical and dental services	44,000	43,100	40,850
Provincial school grants and tuition fees	2,040,000	2,597,247	2,905,000
Other recoveries	534,000	5,556,553	3,565,150
	85,558,000	92,576,375	85,538,000
Air forces in Canada			
Deductions from members for rations, quarters and clothing	52,600,000	50,435,000	50,699,000
Material and services provided to other Government departments	42,430,000	36,937,300	36,389,000
Medical and dental services	1,943,000	1,547,600	1,464,760
Provincial school grants and tuition fees	2,280,000	2,900,400	3,244,075
Other recoveries	3,195,000	7,919,700	11,159,165
	102,448,000	99,740,000	102,956,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	9,435,000	9,066,000	9,238,000
Material and services provided to other Government departments	108,000	97,800	92,000
Medical and dental services	4,300,000	4,215,000	3,996,827
Provincial school grants and tuition fees	72,000	91,349	102,173
Other recoveries	1,337,000	1,476,851	2,143,000
	15,252,000	14,947,000	15,572,000
Communication services			
Deductions from members for rations, quarters and clothing	2,190,000	2,197,000	2,139,000
Material and services provided to other Government departments	44,987,000	43,682,400	44,524,000
Medical and dental services	635,000	958,000	907,060
Other recoveries	426,000	934,600	1,118,940
	48,238,000	47,772,000	48,689,000
Personnel support			
Deductions from members for rations, quarters and clothing	18,895,000	18,510,000	18,698,000
Material and services provided to other Government departments	915,000	809,400	784,000
Medical and dental services	12,910,000	12,541,000	11,880,840
Provincial school grants and tuition fees	1,415,000	1,804,117	2,017,890
Other recoveries	2,920,000	2,784,483	4,777,270
	37,055,000	36,449,000	38,158,000
Materiel support			
Deductions from members for rations, quarters and clothing	2,085,000	1,958,000	2,091,000
Material and services provided to other Government departments	69,000	55,800	59,000
Medical and dental services	7,000	10,102	9,600
Other recoveries	464,000	370,098	448,400
	2,625,000	2,394,000	2,608,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	1,680,000	1,843,236	1,622,122
Material and services provided to other Government departments	35,787,000	22,927,043	20,466,213
Medical and dental services	130,000	152,000	120,200
Seconded personnel	6,470,000	4,111,386	5,498,650
Provincial school grants and tuition fees	1,005,000	1,288,355	1,441,015
Other recoveries	2,587,000	17,873,586	20,126,567
	47,659,000	48,195,606	49,274,767
Total Department—Budgetary	**357,304,000**	**360,815,981**	**361,434,767**
Total Ministry—Budgetary	**357,304,000**	**360,815,981**	**361,434,767**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	83,877	...
Total Tax Revenue	**83,877**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Forces housing projects	609,989	794,201
Other accounts—		
Interest on loans to employees posted abroad	677,080	617,406
Interest earned from funds on deposit with suppliers	11,871,223	...
	13,158,292	1,411,607
Refunds of previous years' expenditure—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	63,725,314	73,747,591
Other non-tax revenue—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	5,085,327	13,846,728
Sale of non surplus material	249,565	126,151
	5,334,892	13,972,879
Total Non-Tax Revenue	**82,218,498**	**89,132,077**
Total Department	**82,302,375**	**89,132,077**
Ministry Summary		
Tax Revenue—		
Goods and services tax	83,877	...
Total Tax Revenue	83,877	...
Non-Tax Revenue—		
Return on investments	13,158,292	1,411,607
Refunds of previous years' expenditure	63,725,314	73,747,591
Other non-tax revenue	5,334,892	13,972,879
Total Non-Tax Revenue	82,218,498	89,132,077
Total Ministry	**82,302,375**	**89,132,077**

[1] Interest unless otherwise indicated.

SECTION 19

1990-91
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

CONTENTS

	Page
Program objectives and activity descriptions	19.2
Ministry summary	19.6
Programs by activity	19.9
Transfer payments	19.14
Details of amounts credited to the vote	19.22
Revenue	19.22

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Departmental Administration Program

Objective

To provide direction, planning, policy development, advisory and administrative support services to the Department.

Activity Description

Departmental Executive

The departmental executive activity is responsible for the overall management of the department. It consists of the offices of the Minister of National Health and Welfare and the Minister of State for Seniors, and the office of the Deputy Minister of National Health and Welfare. In addition the activity provides secretariat services to the National Council of Welfare and the National Advisory Council on Aging. The Principal Nursing Officer, the Senior Advisory on the Status of Women, and the Secretariat for the Study of Canada's demographic future are also included in this activity.

Policy, Planning and Information

Policy development and strategic planning involves initiating and co-ordinating the policy development responsibilities of the Department, developing and assessing options for program change, identifying and assessing the significance of emerging health and social issues in the long-term and recommending policy approaches for addressing emerging trends. With regard to information systems, the activity plans, develops, and maintains systems that support the development, management, and evaluation of health and social policies and programs. This is achieved through the provision of technical and financial assistance to provinces, territories, and nationally recognized associations and agencies involved in health and welfare programs.

Intergovernmental and International Affairs

This activity co-ordinates the Department's participation in international health activities. In particular it is responsible for co-ordinating Canada's contribution to those international organizations to which Canada has made a financial commitment, where Canada plays an administrative or management role, or where Canada is a signatory to an agreement, such as the World Health Organization (WHO), the Pan American Health Organization, and meetings of the Commonwealth Health Ministers. As well the activity is responsible for advising on, and participation in, bilateral health relations with foreign governments. It also co-ordinates Canadian participation in international social affairs, and promotes cooperative relationships between international, governmental, and non-governmental organizations and their Canadian counterparts. It develops the Canadian position on social-policy issues being considered by the United Nations. Participates in the United Nations Commissions on social development and on narcotic drugs. The activity fosters relations with the Organization for Economic Co-operation and Development and with United Nations agencies concerning the disabled, the aged, youth, the family, and illicit use of drugs. Both the above components also have federal/provincial responsibilities. They are the liaison and co-ordination point with the provincial and territorial governments and work on a day-to-day basis with the central agencies on federal-provincial matters. They provide secretariat services for meetings of Ministers and Deputy Ministers of Health and Social Services, and monitor the work of federal/provincial advisory committees and working groups. The activity is also responsible for monitoring and obtaining international information on health and welfare matters. This information is analyzed and submitted for consideration in program planning for the Department. In addition it organizes visits of Ministers of health or welfare, and officials and schol-ars of foreign countries, to facilitate the exchange of information. The activity administers the World Health Organization Fellowship Program, through which Canadian health professionals carry out short-term studies abroad, and foreign professionals visit Canada on WHO fellowships to conduct studies in their field of specialization. It is responsible for the development and implementation of special international events such as "international years" and hosts major international conferences in which the Department has the lead federal role.

Corporate Management

In addition to its internal management, the activity provides the Department with services in the areas of administration, informatics, facilities planning and management, planning and financial administration, correspondence and parliamentary relations, management services, communications and personnel administration. The program Audit and Review sub-activity reports directly to the Deputy Minister and thereby provides independent evaluations of the effectiveness of departmental programs and reviews and assessments of the operations and activities which support the delivery of those programs. It is responsible for the design and execution of program evaluation projects and internal audits throughout the Department.

Health Program

Objective

To protect, preserve and improve the health of the Canadian public.

Activity Description

Food Safety, Quality and Nutrition

Undertakes a wide range of regulatory and non-regulatory initiatives to ensure that the Canadian food supply is safe, nutritious and of high quality. Conducts research and evaluates scientific data on foods, food constituents, micro-organisms and microbial toxins, additives, agricultural chemicals and contaminants, given their actual or proposed use and occurrence in the Canadian diet. Establishes manufacturing and product standards and nutrient guidelines. Promotes and enforces domestic and foreign food industry compliance with these standards. Promotes understanding by industry of food safety and nutrition, and understanding by the public of the safe handling and use of foods.

Drug Safety, Quality, and Efficacy

Ensures the timely acceptability for marketing in Canada of safe and effective drugs, their continued safety and effectiveness after approval and their judicious use. Conducts research into health hazards associated with the use of drugs. Establishes safety, quality and effectiveness standards and regulations. Evaluates products according to standards prior to their being placed on the market. Maintains surveillance to promote and enforce industry and product compliance with standards and regulations. Provides laboratory analysis to the Solicitor General. Provides information to health professionals to ensure the safe and effective use of drug products, and to consumers regarding drug safety. Monitors dangerous drug use and identifies abuse. Controls attempts to reduce the movement of dangerous drugs to the illicit market.

Environmental Quality and Hazards

Assesses and investigates the health effects of environmental pollutants. Assesses and controls medical devices, radiation sources and hazardous products. Monitors microbiological and chemical hazards associated with medical devices and promotes and enforces industry compliance with standards and regulations. Assesses the health effects of technological and sociological environments in conjunction with other organizational units in the Department.

National Health Surveillance

Measures changes in health and disease-risk factors in the Canadian population through applied epidemiological and laboratory microbiological studies and services, and disseminates such information throughout the health-care system, for the control and prevention of disease. Diagnoses and investigates disease outbreaks to minimize health and economic impacts. Provides national reference services for categorically identifying disease-producing bacteria, viruses and parasites. Works to control and prevent the spread of Human Immunodeficiency Virus (HIV) infection and reduce the health, social and economic impacts of HIV infections/AIDS.

Indian and Northern Health Services

Ensures the availability of health services for the Inuit and Status Indian populations of Canada and residents of the Yukon Territory, and ensures access to them. Provides treatment services where necessary, a variety of community health services, hospital services in some areas, the National Native Alcohol and Drug Abuse Program and a variety of non-insured health benefits in addition to provincial, territorial and municipal health services for clientele. Ensures provision of environmental health services to Indian Bands across Canada through formal agreement with occupational and environmental health services. Works with Indian communities so that they may assume responsibility and control of health programs in accordance with their own needs and priorities. Maintains accountability on behalf of the Minister for funds supporting Indian health programs and for the overall results of these programs after transfers are completed. Retains responsibility for health facilities, non-community-based training and education programs, for example Indian and Inuit Health Careers and Schools of Dental Therapy, and specifically negotiated responsibilities included as part of a transfer agreement.

Health Services and Promotion

Provides national leadership in health promotion by encouraging and assisting Canadians to adopt a way of life that enhances their physical, mental and social well-being. Promotes research and development of expertise in the health field by supporting the needs of the scientific community in the conduct of extramural research that culminates in improved health services. Provides leadership, professional and consultative services in the development, operation and change of health services oriented towards all Canadians including target groups with special needs.

Health Insurance

Administers the Canada Health Act, which establishes criteria and conditions for federal contributions to the provinces and territories in support of insured health services and certain extended health care services. Monitors and assesses the compatibility or provincial and territorial health-care insurance plans with the Canada Health Act. Provides payments to the provinces and territories in accordance with the Canada Health Act and as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Develops expertise and provides assistance to health insurance plans and programs.

Occupational and Environmental Health Services

Provides an occupational health and safety program for the Public Service of Canada under authority delegated by the Treasury Board. Provides environmental health services relating to common carriers, including passenger-carrying railway trains, vessels and aircraft. Provides field quarantine officers for vessel inspection services and for any quarantine incident, to prevent the introduction into Canada of infectious or contagious diseases through the application of the Quarantine Act and Regulations through a formal agreement with Health Protection Branch. Provides public health engineering function and laboratory services for all clientele. Provides environmental health services to Indian bands across Canada, and to all residents of the Yukon, through formal agreements. The resources are included under the Indian and Northern Health Services activity.

Health Advisory Services

Promotes health and safety in the field of aviation and reduces the risk of aircraft accidents due to human factors, through Civil Aviation Medicine. Co-operates with all levels of government to support health care and social service systems in times of peacetime disasters, and ensures that a mechanism is in place to assist the Canadian Government to respond to the health and social-services needs of foreign countries in times of peacetime disasters, through Emergency Services. Advises the Canada Employment and Immigration Commission (CEIC) on claimants' entitlement to sickness/maternity benefits, through the Medical Advisory Unit. Identifies immigrants, refugees and certain classes of visitors who are medically unfit for admission to Canada, ensures that those in need admitted to Canada have access to emergency health services, ensures that federal employees and dependents are medically fit for posting abroad, and assists them to remain healthy while serving abroad, through Immigration and Overseas Health Services. Promotes research and development activities in Canada that investigate problems and issues of priority concern to Medical Services, through research and development.

Fitness and Amateur Sport

Provides core support to the infrastructure of the Canadian sport system through contributions to National Sport Organizations. Provides support to Canadian athletes in their endeavour to attain the highest possible level of achievement. Provides support to domestic sport programs designed to improve the range and quality of competitive opportunities for Canadians at all levels. Provides financial and technical assistance to national fitness and recreation organizations. Provides proactive leadership in setting national and international strategies, in bringing public and private sectors together at all levels in the development and implementation of programs and opportunities, and in enhancing the capacity for reaching target markets. Co-ordinates the development of strategies and policies that guide Canada's international sport and fitness relations and positions. Services in a leadership role to protect and advance certain international sport and fitness issues. Provides support to encourage Canadians' participation in international sport and fitness organizations. Provides technical and administration assistance programs to developing nations, enhancing Canada's profile abroad. Provides overall executive and strategic direction and communications on program initiatives through policy advice and guidance, planning, financial and administrative services, promotion and communications support services to ensure program resources are directed in an effective manner, and that more Canadians are aware of the benefits of sport and physical activity.

Program Administration

Provides direction, management, planning, program-specific policy development, direct delivery support services, scientific support services and annual resources.

Social Program

Objective

To maintain and improve the income security of the people of Canada, and to develop, promote, and implement social welfare policies and programs which support and advance the well-being of the people of Canada.

Activity Description

Income Security

Provides older Canadians, through the Canada Pension Plan and Old Age Security Act, a basic level of income to assist them to live in dignity (special income-tested provisions, such as the Guaranteed Income Supplement for pensioners with limited income and spouse's allowance for spouses of pensioners and for widows and widowers aged 60-64, are essential components of this activity). Provides income protection for disabled Canada Pension Plan contributors and their families. Assists financially survivors (widows, widowers and orphans) when the family has suffered a loss of income through the death of a Canada Pension Plan contributor. Assists families with the cost of child-rearing as part of Canada's overall child benefits system. Ensures that migrants to and from Canada are able to exercise social security rights they acquired in their countries of origin to the greatest extent possible, through international security agreements.

Cost-Shared Programs

Shares 50% of the cost to the provinces and territories for providing social assistance to persons in need, and welfare services to persons in need or likely to become in need under the Canada Assistance Plan Act, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act, and programs under the Alcohol and Drug Treatment and Rehabilitation Agreements.

Social Development

Provides contributions to social services organizations, schools of social work, individuals and other levels of Government for research and demonstration activities. Provides sustaining grants to national voluntary social service organizations. Provides consultative, informational and promotional services and financial support to governmental and non-governmental organizations concerned with specific issues and related social services, with the following areas of focus: persons with disabilities, family violence, child care, independent living centres and international and interprovincial adoptions. Provides contributions programs, designed to encourage groups of seniors to develop, manage and participate in activities of their own choosing, and promote environments and support systems that allow seniors to live with dignity and be valued by their communities.

Program Administration

Provides direction, management, planning, and program-specific policy positions and advice for the Minister and senior managers.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and Scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	67,402,000	...	...	67,402,000	1	Program expenditures				
					1c	Transfer of $4,066,499 from National Health and Welfare Vote 10				
...	...	1	...	1						
...	...	...	4,066,499	4,066,499		Transfer from: Vote 10				
...	...	...	6,055,330	6,055,330		TB Vote 5[1]				
...	67,402,000	1	10,121,829	77,523,830		Total—Vote 1	77,446,838	76,992	...	69,995,696
					(S)	Minister of National Health and Welfare—Salary and				
...	49,400	...	(255)	49,145		motor car allowance	49,145	...	...	48,200
					(S)	Contributions to employee benefit				
...	7,300,000	...	532,000	7,832,000		plans	7,832,000	...	...	6,671,000
...	**74,751,400**	**1**	**10,653,574**	**85,404,975**		**Total Program—Budgetary**	**85,327,983**	**76,992**	**...**	**76,714,896**
						Health Program				
...	645,618,000	...	...	645,618,000	5	Operating expenditures				
...	...	52,168,500	...	52,168,500	5b	Operating expenditures				
					5c	Transfer of $1,716,499 from National Health and Welfare Vote 10				
...	...	1	...	1						
...	...	...	1,716,499	1,716,499		Transfer from: Vote 10				
...	...	...	35,073,093	35,073,093		TB Vote 5[1]				
...	645,618,000	52,168,501	36,789,592	734,576,093		Total—Vote 5	733,846,202	729,891	...	604,651,366
...	46,036,000	...	...	46,036,000	10	Capital expenditures				
...	...	14,520,000	...	14,520,000	10b	Capital expenditures				
...	...	...	(4,066,499)	(4,066,499)		Transfer to: Vote 1				
...	...	...	(1,716,499)	(1,716,499)		Vote 5				
...	...	...	(3,331,000)	(3,331,000)		Vote 15				
...	46,036,000	14,520,000	(9,113,998)	51,442,002		Total—Vote 10	48,572,536	2,869,466	...	44,021,475
...	264,827,000	...	...	264,827,000	15	Grants and contributions				
					15b	Transfer of $1,500,000 from National Health and Welfare Vote 25				
...	...	11,000,000	...	11,000,000						
					15c	Transfer of $3,331,000 from National Health and Welfare Vote 10, $4,382,000 from National Health and Welfare Vote 20 and $2,110,000 from National Health and Welfare Vote 25				
...	...	7,251,000	...	7,251,000						

...	...	...	3,331,000	3,331,000		Transfer from: Vote 10				
...	...	...	4,382,000	4,382,000		Vote 20				
...	...	...	3,610,000	3,610,000		Vote 25				
...	264,827,000	18,251,000	11,323,000	294,401,000		Total—Vote 15	289,883,916	4,517,084	...	244,805,776
...	6,868,600,000	(728,600,000)	(106,967,500)	6,033,032,500	(S)	Payments for hospital insurance, medical care and extended health care services	6,033,032,500	...	...	6,663,122,000
...	31,080,000	...	2,263,043	33,343,043	(S)	Contributions to employee benefit plans	33,343,043	...	...	29,409,000
...	...	...	170,775	170,775	(S)	Refunds of amounts credited to revenue in previous years	170,775	...	...	113,754
...	7,856,161,000	(643,660,499)	(65,535,088)	7,146,965,413		**Total Program—Budgetary**	7,138,848,972	8,116,441	...	7,586,123,371
...	90,586,000	...	...	90,586,000		Social Program				
...	...	...	11,314,051	11,314,051	20	Operating expenditures				
...	...	...	(4,382,000)	(4,382,000)		Transfer from TB Vote 5[1]				
						Transfer to Vote 15				
...	90,586,000	...	6,932,051	97,518,051		Total—Vote 20	97,098,279	419,772	...	94,421,133
...	182,506,000	...	...	182,506,000	25	Grants and contributions				
...	...	...	(3,610,000)	(3,610,000)		Transfer to Vote 15				
...	182,506,000	...	(3,610,000)	178,896,000		Total—Vote 25	178,877,668	18,332	...	176,080,822
					(S)	Canada Assistance Plan payments (Canada Assistance Plan, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	5,966,926,189	...	...	4,885,270,886
...	5,297,700,000	449,600,000	219,626,189	5,966,926,189	(S)	Family allowance payments (Family Allowances Act)	2,736,015,663	...	...	2,653,506,049
...	2,663,000,000	57,000,000	16,015,663	2,736,015,663	(S)	Old age security payments (Old Age Security Act)	12,781,212,054[2]	...	...	11,818,257,128[2]
...	12,878,000,000	(58,000,000)	(38,787,946)	12,781,212,054	(S)	Guaranteed income supplement payments (Old Age Security Act)	3,928,391,486[2]	...	...	3,873,311,142[2]
...	4,105,000,000	(105,000,000)	(71,608,514)	3,928,391,486	(S)	Spouse's allowance payments (Old Age Security Act)	421,212,054[2]	...	...	462,162,172[2]
...	519,000,000	(59,000,000)	(38,787,946)	421,212,054	(S)	Federal Court Awards	400	...	...	...
...	...	...	400	400	(S)	Contributions to employee benefit plans	15,489,000	...	...	13,826,000
...	14,438,000	...	1,051,000	15,489,000		**Total Program—Budgetary**	26,125,222,793	438,104	...	23,976,835,334
...	25,750,230,000	284,600,000	90,830,897	26,125,660,897		**Total Department—Budgetary**	33,349,399,748	8,631,537	...	31,639,673,601
...	33,681,142,400	(359,060,498)	35,949,383	33,358,031,285						
...	5,252,000	...	...	5,252,000		**Medical Research Council**				
...	...	248,000	...	248,000	30	Operating expenditures				
...	...	287,000	...	287,000	30b	Operating expenditures				
...	...	...	250,000	250,000	30c	Operating expenditures				
...	5,252,000	535,000	250,000	6,037,000		Transfer from TB Vote 5[1]				
						Total—Vote 30	5,974,179	62,821	...	4,714,919

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	215,946,000	...	...	215,946,000	35	Grants				
...	...	17,810,000	...	17,810,000	35b	Grants listed in the Estimates				
...	...	1,664,766	...	1,664,766	35c	Grants listed in the Estimates				
...	215,946,000	19,474,766	...	235,420,766		Total—Vote 35	235,420,766	...	...	197,338,622
...	435,000	...	32,059	467,059	(S)	Contributions to employee benefit plans	467,059	...	...	370,000
...	**221,633,000**	**20,009,766**	**282,059**	**241,924,825**		**Total Program—Budgetary**	**241,862,004**	**62,821**	**...**	**202,423,541**
...	**33,982,775,480**	**(339,050,732)**	**36,231,442**	**33,599,956,110**		**Total Ministry—Budgetary**	**33,591,261,752**	**8,694,358**	**...**	**31,342,897,142**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Act, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contigencies.

(2) The Breakdown of Old Age Security Act payments into old age security, garanteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	5,943,400	...	413,646	1,287,312	112,332	(13,000)	7,743,690	Departmental executive	7,743,689	1	...	5,994,324
...	9,661,000	...	620,469	(1,149,905)	(67,458)	(85,000)	8,979,106	Policy, planning and information	8,972,105	7,001	...	12,286,827
...	1,551,000	...	103,411	498,613	24,198	...	2,177,222	Intergovernmental and international affairs	2,177,222	...	...	1,848,992
...	56,391,000	1	4,917,804	1,236,336	462,673	(2,251,000)	60,756,814	Corporate management	60,687,416	69,398	...	49,885,336
								Revenue credited to the vote:				
...	(13,000)	...	...	...	...	13,000	...	Departmental executive	...	...	...	...
...	(85,000)	...	...	...	...	85,000	...	Policy, planning and information	...	...	...	...
	(1,360,000)	...	...	(891,000)	...	2,251,000[1]	...	Corporate management	...	...	...	...
...	72,088,400	1	6,055,330	981,356	531,745	...	79,656,832	Total—Operating	79,580,432	76,400	...	70,015,479
								Capital				
...	14,000	...	...	229,323	...	...	243,323	Departmental executive	243,322	1	...	140,518
...	3,000	...	...	103,751	...	...	106,751	Policy, planning and information	106,751	...	...	220,038
...	6,000	...	...	84,830	...	...	90,830	Intergovernmental and international affairs	90,831	(1)	...	60,542
...	390,000	...	...	1,796,239	...	...	2,186,239	Corporate management	2,185,647	592	...	3,701,275
...	413,000	...	...	2,214,143	...	...	2,627,143	Total—Capital	2,626,551	592	...	4,122,373
								Transfer payments				
...	1,070,000	...	...	361,000	...	...	1,431,000	Policy, planning and information	1,431,000	...	...	1,048,796
...	1,175,000	...	...	510,000	...	...	1,685,000	Intergovernmental and international affairs	1,685,000	...	...	1,523,248
...	5,000	...	...	...	...	...	5,000	Corporate management	5,000	...	...	5,000
...	2,250,000	...	...	871,000	...	...	3,121,000	Total—Transfer payments	3,121,000	...	...	2,577,044

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	5,944,400	...	413,646	1,516,635	112,332	...	7,987,013	Departmental executive	7,987,011	2	...	6,134,842
...	10,649,000	...	620,469	(685,154)	(67,458)	...	10,516,857	Policy, planning and information	10,509,856	7,001	...	13,555,661
...	2,732,000	...	103,411	1,093,443	24,198	...	3,953,052	Intergovernmental and international affairs	3,953,053	(1)	...	3,432,782
...	55,426,000	1	4,917,804	2,141,575	462,673	...	62,948,053	Corporate management	62,878,063	69,990	...	53,591,611
...	**74,751,400**	**1**	**6,055,330**	**4,066,499**	**531,745**	**...**	**85,404,975**	**Total Program—Budgetary**	**85,327,983**	**76,992**	**...**	**76,714,896**
								Health Program				
								Operating				
...	34,906,000	9,983,935	2,277,746	237,090	623,290	...	48,028,061	Food safety, quality and nutrition	48,028,061	...	...	38,051,822
...	63,687,000	216,500	2,827,546	2,555,430	189,348	...	69,475,824	Drug safety, quality and efficacy	69,475,824	...	...	62,503,611
...	30,733,000	2,091,000	1,413,773	(2,858,952)	(232,183)	...	31,146,638	Environmental quality and hazards	31,051,830	94,808	...	27,345,613
...	21,854,000	2,403,803	863,973	(2,182,123)	124,009	...	23,063,662	National health surveillance	23,063,662	...	...	20,504,893
...	408,414,000	1	19,462,412	7,708,365	1,165,406	...	436,750,184	Indian and northern health services	436,710,287	39,897	...	356,392,701
...	45,213,000	...	1,217,026	(5,000,843)	13,694	...	41,442,877	Health services and promotion	41,331,024	111,853	...	39,704,535
...	1,310,000	...	102,641	24,502	85,217	...	1,522,360	Health insurance	1,522,360	...	...	1,516,781
...	20,913,000	...	3,791,378	3,172,646	133,066	...	28,010,090	Occupational and environmental health services	28,010,090	...	...	23,615,597
...	10,920,000	...	1,516,551	4,383,186	(65,865)	...	16,753,872	Health advisory services	16,753,872	...	...	13,877,105
...	10,942,000	...	476,643	(110,000)	174,930	...	11,483,573	Fitness and amateur sport	11,292,452	191,121	...	12,180,924
...	27,806,000	37,473,262	1,123,404	(6,212,802)	222,906	...	60,412,770	Program administration	60,121,398	291,372	...	38,480,538
...	676,698,000	52,168,501	35,073,093	1,716,499	2,433,818	...	768,089,911	Total—Operating	767,360,860	729,051	...	634,174,120
								Capital				
...	799,000	9,946,000	...	190,798	...	...	10,935,798	Food safety, quality and nutrition	10,935,798	...	...	972,882
...	1,900,000	102,000	...	(51,457)	...	...	1,950,543	Drug safety, quality and efficacy	1,950,543	...	...	1,910,431
...	1,737,000	121,000	...	347,916	...	...	2,205,916	Environmental quality and hazards	1,150,084	1,055,832	...	2,060,197
...	907,000	896,000	...	127,900	...	...	1,930,900	National health surveillance	1,930,900	...	...	931,337
...	21,448,000	...	...	(7,036,998)	...	...	14,411,002	Indian and northern health services	13,126,723	1,284,279	...	16,154,503

...	...	...	...	396,259	...	...	396,259	Health services and promotion	396,259	...	...	714,924
...	...	...	...	8,387	...	...	8,387	Health insurance	8,387	...	...	79,319
...	1,265,000	...	...	476,377	...	...	1,741,377	Occupational and environmental health services	1,741,377	...	...	1,188,408
...	120,000	...	...	130,979	...	...	250,979	Health advisory services	250,979	...	...	229,566
...	24,000	...	...	110,000	...	...	134,000	Fitness and amateur sport	133,408	592	...	209,456
...	17,836,000	3,455,000	...	(3,814,159)	...	...	17,476,841	Program administration	16,947,238	529,603	...	19,570,452
...	46,036,000	14,520,000	...	(9,113,998)	...	...	51,442,002	Total—Capital	48,571,696	2,870,306	...	44,021,475
								Transfer payments				
...	15,000	...	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	27,500
...	...	...	...	3,000	...	...	3,000	Drug safety, quality and efficacy	3,000	...	...	15,000
...	55,000	...	...	...	...	...	55,000	Environmental quality and hazards	55,000	...	...	80,000
...	7,800,000	...	...	(1,419,000)	...	...	6,381,000	National health surveillance	6,352,141	28,859	...	5,353,769
...	147,070,000	7,251,000	...	815,500	...	...	155,136,500	Indian and northern health services	150,685,910	4,450,590	...	124,649,796
...	46,028,000	...	...	10,128,500	...	...	56,156,500	Health services and promotion	56,155,867	633	...	51,285,933
...	6,868,600,000	(728,600,000)	...	...	(106,967,500)	...	6,033,032,500	Health insurance	6,033,032,500	...	...	6,663,122,000
...	63,859,000	11,000,000	...	1,795,000	...	...	76,654,000	Fitness and amateur sport	76,616,998	37,002	...	63,393,778
...	7,133,427,000	(710,349,000)	...	11,323,000	(106,967,500)	...	6,327,433,500	Total—Transfer payments	6,322,916,416	4,517,084	...	6,907,927,776
								Program Summary				
...	35,720,000	19,929,935	2,277,746	427,888	623,290	...	58,978,859	Food safety, quality and nutrition	58,978,859	...	...	39,052,204
...	65,587,000	318,500	2,827,546	2,506,973	189,348	...	71,429,367	Drug safety, quality and efficacy	71,429,367	...	...	64,429,042
...	32,525,000	2,212,000	1,413,773	(2,511,036)	(232,183)	...	33,407,554	Environmental quality and hazards	32,256,914	1,150,640	...	29,485,810
...	30,561,000	3,299,803	863,973	(3,473,223)	124,009	...	31,375,562	National health surveillance	31,346,703	28,859	...	26,789,999
...	576,932,000	7,251,001	19,462,412	1,486,867	1,165,406	...	606,297,686	Indian and northern health services	600,522,920	5,774,766	...	497,197,000
...	91,241,000	...	1,217,026	5,523,916	13,694	...	97,995,636	Health services and promotion	97,883,150	112,486	...	91,705,392
...	6,869,910,000	(728,600,000)	102,641	32,889	(106,882,283)	...	6,034,563,247	Health insurance	6,034,563,247	...	...	6,664,718,100
...	22,178,000	...	3,791,378	3,649,023	133,066	...	29,751,467	Occupational and environmental health services	29,751,467	...	...	24,804,005
...	11,040,000	...	1,516,551	4,514,165	(65,865)	...	17,004,851	Health advisory services	17,004,851	...	...	14,106,671
...	74,825,000	11,000,000	476,643	1,795,000	174,930	...	88,271,573	Fitness and amateur sport	88,042,858	228,715	...	75,784,158
...	45,642,000	40,928,262	1,123,404	(10,026,961)	222,906	...	77,889,611	Program administration	77,068,636	820,975	...	58,050,990
...	7,856,161,000	(643,650,499)	35,073,093	3,925,501	(104,533,682)	...	7,146,965,413	Total Program—Budgetary	7,138,848,972	8,116,441	...	7,586,123,371

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Social Program				
								Operating				
...	134,393,000	...	8,204,985	(1,000,212)	854,520	(56,892,700)	85,559,593	Income security	85,559,593	...	...	80,598,044
...	5,805,000	...	305,128	729,936	18,787	...	6,858,851	Cost-shared programs	6,732,681	126,170	...	6,109,715
...	12,535,000	...	461,815	(1,561,853)	82,500	...	11,517,462	Social development	11,442,555	74,907	...	12,228,460
...	6,047,000	...	2,342,123	4,126,594	95,593	(5,775,300)	6,836,010	Program administration	6,623,607	212,403	...	4,126,033
								Revenue credited to the vote:				
...	(52,421,000)	...	...	(4,471,700)	...	56,892,700[2]	...	Income security	...	...	...	...
...	(1,959,000)	...	...	(3,816,300)	...	5,775,300[2]	...	Program administration	...	...	...	...
...	104,400,000	...	11,314,051	(5,993,535)	1,051,400	...	110,771,916	Total—Operating	110,358,436	413,480	...	103,062,252
								Capital				
...	290,000	...	...	1,372,416	...	...	1,662,416	Income security	1,662,416	...	...	2,969,507
...	...	...	...	145,461	...	...	145,461	Cost-shared programs	145,461	...	...	295,699
...	...	...	...	322,915	...	...	322,915	Social development	322,915	...	...	358,100
...	334,000	...	...	(229,257)	...	...	104,743	Program administration	98,450	6,293	...	1,561,576
...	624,000	...	...	1,611,535	...	...	2,235,535	Total—Capital	2,229,242	6,293	...	5,184,882
								Transfer payments				
...	20,165,000,000	(165,000,000)	...	...	(133,168,743)	...	19,866,831,257	Income security	19,866,831,257	...	...	18,807,236,491
...	5,425,733,000	449,600,000	...	(6,605,998)	219,626,189	...	6,088,353,191	Cost-shared programs	6,088,353,191	...	...	5,001,106,498
...	54,473,000	...	...	2,995,998	...	...	57,468,998	Social development	57,450,667	18,331	...	60,245,211
...	25,645,206,000	284,600,000	...	(3,610,000)	86,457,446	...	26,012,653,446	Total—Transfer payments	26,012,635,115	18,331	...	23,868,588,200
								Program Summary				
...	20,247,262,000	(165,000,000)	8,204,985	(4,099,496)	(132,314,223)	...	19,954,053,266	Income security	19,954,053,266	...	...	18,890,804,042
...	5,431,538,000	449,600,000	305,128	(5,730,601)	219,644,976	...	6,095,357,503	Cost-shared programs	6,095,231,333	126,170	...	5,007,511,912
...	67,008,000	...	461,815	1,757,060	82,500	...	69,309,375	Social development	69,216,137	93,238	...	72,831,771
...	4,422,000	...	2,342,123	81,037	95,593	...	6,940,753	Program administration	6,722,057	218,696	...	5,687,609
...	**25,750,230,000**	**284,600,000**	**11,314,051**	**(7,992,000)**	**87,508,846**	**...**	26,125,660,897	**Total Program—Budgetary**	**26,125,222,793**	**438,104**	**...**	**23,976,835,334**
...	**33,681,142,400**	**(359,060,498)**	**52,442,474**	**...**	**(16,493,091)**	**...**	33,358,031,285	**Total Department—Budgetary**	**33,349,399,748**	**8,631,537**	**...**	**31,639,673,601**

								Medical Research Council				
								Operating				
...	5,584,000	535,000	250,000	...	32,059	...	6,401,059	Administration	6,267,291	133,768	...	4,992,096
								Capital				
...	103,000	...	...	...	...	...	103,000	Administration	173,947	(70,947)	...	92,823
								Transfer payments				
...	215,946,000	19,474,766	...	...	...	...	235,420,766	Grants and scholarships	235,420,766	...	...	197,338,622
								Program Summary				
...	215,946,000	19,474,766	...	...	...	...	235,420,766	Grants and scholarships	235,420,766	...	...	197,338,622
...	5,687,000	535,000	250,000	...	32,059	...	6,504,059	Administration	6,441,238	62,821	...	5,084,919
...	**221,633,000**	**20,009,766**	**250,000**	**...**	**32,059**	**...**	**241,924,825**	**Total Program—Budgetary**	**241,862,004**	**62,821**	**...**	**202,423,541**
...	**33,982,775,400**	**(339,050,732)**	**52,692,474**	**...**	**(16,461,032)**	**...**	**33,599,956,110**	**Total Ministry—Budgetary**	**33,591,261,752**	**8,694,358**	**...**	**31,842,897,142**

(1) This amount of revenue credited to the vote available for spending was increased by $891,000.
(2) These amounts of revenue credited to the vote available for spending were increased respectively by $4,471,700 and $3,816,300.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program:				
							Grants				
							Intergovernmental and international affairs				
							Membership fees to international organizations	175,000	...	...	173,000
...	175,000	...	...	...	...	175,000	Grant to the United Nations Fund for Drug Abuse Control	1,000,000	...	...	900,000
...	1,000,000	...	...	...	...	1,000,000	Grant to the International Agency for Research on Cancer	510,000	...	...	450,248
...	...	...	...	510,000	...	510,000		1,685,000	...	...	1,523,248
...	1,175,000	...	...	510,000	...	1,685,000					
							Corporate management				
							Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	5,000	...	...	5,000
...	5,000	...	...	...	...	5,000					
...	**1,180,000**	...	...	**510,000**	...	**1,690,000**	**Total—Grants**	**1,690,000**	...	...	**1,528,248**
							Contributions				
							Policy, planning and information				
							Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems	1,431,000	...	...	1,048,796
...	1,070,000	...	...	361,000	...	1,431,000					
...	**1,070,000**	...	...	**361,000**	...	**1,431,000**	**Total—Contributions**	**1,431,000**	...	...	**1,048,796**
							Program Summary by Activity				
...	1,070,000	...	...	361,000	...	1,431,000	Policy, planning and information	1,431,000	...	...	1,048,796
...	1,175,000	...	...	510,000	...	1,685,000	Intergovernmental and international affairs	1,685,000	...	...	1,523,248
...	5,000	...	...	...	...	5,000	Corporate management	5,000	...	...	5,000
...	**2,250,000**	...	...	**871,000**	...	**3,121,000**	**Total Program**	**3,121,000**	...	...	**2,577,044**

							Health Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	...	...	15,000	National Food Distribution Centre	15,000	...	...	15,000
							Environmental quality and hazards				
...	50,000	...	...	...	...	50,000	World Health Organization	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	55,000	...	...	...	...	55,000		55,000	...	...	55,000
							Indian and northern health services				
...	100,000	...	...	...	...	100,000	Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	98,700	1,300	...	93,000
							Health services and promotion				
...	2,899,000	...	...	...	...	2,899,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,899,000	...	...	2,899,000
...	5,020,000	...	...	(71,689)	...	4,948,311	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	4,948,311	...	...	3,752,097
...	2,000,000	...	...	...	...	2,000,000	Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities	2,000,000	...	...	2,000,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	67,996
...	9,919,000	...	...	(71,689)	...	9,847,311		9,847,311	...	...	8,719,093
...	**10,089,000**	**...**	**...**	**(71,689)**	**...**	**10,017,311**	**Total—Grants**	**10,016,011**	**1,300**	**...**	**8,882,093**
							Contributions				
							Food safety, quality and nutrition				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	12,500
							Drug safety, quality and efficacy				
...	...	...	...	3,000	...	3,000	Joint Canadian/Pan American Symposium on Aerobiology	3,000	...	...	15,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	Environmental quality and hazards Items not required for the current year	...	...	...	25,000
							National health surveillance Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants				
...	7,800,000	...	...	(1,429,000)	...	6,371,000	in support of the national AIDS program	6,342,141	28,859	...	5,353,769
...	...	...	...	10,000	...	10,000	Contribution to the British Columbia Centre for disease control	10,000	...	...	...
...	7,800,000	...	...	(1,419,000)	...	6,381,000		6,352,141	28,859	...	5,353,769
							Indian and northern health services Payment to Indian bands, associations or groups for the control and provision				
...	8,972,000	...	...	1,617,487	...	10,589,487	of health services	10,589,487	...	...	7,647,279
							Contributions on behalf of, or to Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital				
...	6,078,000	...	...	7,543,418	...	13,621,418	and health care equipment	13,621,418	...	...	9,721,418
							Contributions to the Government of Newfoundland towards the cost of health care				
...	805,000	...	...	...	...	805,000	delivery to Indian and Inuit communities	782,800	22,200	...	760,000
							Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and				
...	72,742,000	7,251,000	...	(6,675,905)	...	73,317,095	support services	69,812,069	3,505,026	...	56,114,824

...	54,989,000	...	...	(1,669,500)	...	53,319,500	Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	52,650,329	669,171	...	47,232,214
...	1,027,000	...	...	...	...	1,027,000	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	864,175	162,825	...	1,025,019
...	2,357,000	...	...	...	...	2,357,000	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,266,932	90,068	...	2,056,042
...	146,970,000	7,251,000	...	815,500	...	155,036,500		150,587,210	4,449,290	...	124,556,796
							Health services and promotion				
...	375,000	...	...	(4,242)	...	370,758	Contributions to organizations, groups and individuals to address problems encountered by victims of violence	370,125	633	...	189,286
...	28,114,000	...	...	2,241,207	...	30,355,207	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	30,355,207	...	...	30,522,912
...	6,820,000	...	...	7,963,224	...	14,783,224	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	14,783,224	...	...	11,054,642
...	800,000	...	...	...	...	800,000	Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse	800,000	...	...	800,000
...	36,109,000	...	...	10,200,189	...	46,309,189		46,308,556	633	...	42,566,840
							Health insurance				
							(S) Payments to provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act:				
...	5,448,500,000	(677,500,000)	...	...	(62,153,000)	4,708,847,000	Insured health services program	4,708,847,000	...	...	5,317,434,000
...	1,420,100,000	(51,100,000)	...	...	(44,814,500)	1,324,185,500	Extended health care services program	1,324,185,500	...	...	1,345,688,000
...	6,868,600,000	(728,600,000)	...	...	(106,967,500)	6,033,032,500		6,033,032,500	...	...	6,663,122,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Fitness and amateur sport				
...	40,995,000	...	...	342,201	...	41,337,201	Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	41,337,201	...	...	39,068,401
...	4,568,000	...	...	...	...	4,568,000	Contributions to the Canadian Sport and Fitness Administration Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,568,000	...	...	4,738,000
...	4,950,000	...	...	(316,959)	...	4,633,041	Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,633,041	...	...	4,587,781
...	6,107,000	11,000,000	...	1,141,500	...	18,248,500	Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	18,248,500	...	...	7,035,921
...	6,178,000	...	...	852,256	...	7,030,256	Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	7,030,256	...	...	6,763,675
...	1,061,000	...	...	(223,998)	...	837,002	Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	800,000	37,002	...	1,200,000
...	63,859,000	11,000,000	...	1,795,000	...	76,654,000		76,616,998	37,002	...	63,393,778
...	**7,123,338,000**	**(710,349,000)**	**...**	**11,394,689**	**(106,967,500)**	6,317,416,189	**Total—Contributions**	6,312,900,405	**4,515,784**	**...**	**6,899,045,683**

							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	27,500
...	...	...	...	3,000	...	3,000	Drug safety, quality and efficacy	3,000	...	...	15,000
...	55,000	...	...	...	...	55,000	Environmental quality and hazards	55,000	...	...	80,000
...	7,800,000	...	...	(1,419,000)	...	6,381,000	National health surveillance	6,352,141	28,859	...	5,353,769
...	147,070,000	7,251,000	...	815,500	...	155,136,500	Indian and northern health services	150,685,910	4,450,590	...	124,649,796
...	46,028,000	...	...	10,128,500	...	56,156,500	Health services and promotion	56,155,867	633	...	51,285,933
...	6,868,600,000	(728,600,000)	...	...	(106,967,500)	6,033,032,500	Health insurance	6,033,032,500	...	...	6,663,122,000
...	63,859,000	11,000,000	...	1,795,000	...	76,654,000	Fitness and amateur sport	76,616,998	37,002	...	63,393,778
...	**7,133,427,000**	**(710,349,000)**	**...**	**11,323,000**	**(106,967,500)**	**6,327,433,500**	**Total Program**	**6,322,916,416**	**4,517,084**	**...**	**6,907,927,776**
							Social Program				
							Grants				
							Income security				
...	2,663,000,000	57,000,000	...	...	16,015,663	2,736,015,663	(S) Family allowances payments	2,736,015,663	...	...	2,653,506,049
...	12,878,000,000	(58,000,000)	...	...	(38,787,946)	12,781,212,054	(S) Old age security payments	12,781,212,054[1]	...	...	11,818,257,128[1]
...	4,105,000,000	(105,000,000)	...	...	(71,608,514)	3,928,391,486	(S) Guaranteed income supplement payments	3,928,391,486[1]	...	...	3,873,311,142[1]
...	519,000,000	(59,000,000)	...	...	(38,787,946)	421,212,054	(S) Spouse's allowance payments	421,212,054[1]	...	...	462,162,172[1]
...	20,165,000,000	(165,000,000)	...	...	(133,168,743)	19,866,831,257		19,866,831,257	...	...	18,807,236,491
							Social development				
...	3,327,000	...	...	...	...	3,327,000	Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,327,000	...	...	3,327,000
...	**20,168,327,000**	**(165,000,000)**	**...**	**...**	**(133,168,743)**	**19,870,158,257**	**Total—Grants**	**19,870,158,257**	**...**	**...**	**18,810,563,491**
							Contributions				
							Cost-shared programs				
...	5,297,700,000	449,600,000	...	...	219,626,189	5,966,926,189	(S) Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	5,966,926,189	...	...	4,885,270,886
...	108,033,000	...	...	3,100,904	...	111,133,904	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder	111,133,904	...	...	106,515,668
...	20,000,000	...	...	(9,706,902)	...	10,293,098	Alcohol and drug treatment and rehabilitation—Payments to provinces and territories in accordance with agreements, pursuant to the Department of National Health and Welfare Act, approved by the Governor in Council	10,293,098	...	...	9,319,944
...	5,425,733,000	449,600,000	...	(6,605,998)	219,626,189	6,088,353,191		6,088,353,191	...	...	5,001,106,498

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Social development				
							Contributions to provinces, welfare agencies including schools of social work, and to individuals to support activities of national importance for improvement of welfare services				
...	6,396,000	...	...	2,580,033	...	8,976,033		8,976,033	...	...	11,181,848
							Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada				
...	13,250,000	...	...	(82,837)	...	13,167,163		13,148,832	18,331	...	13,637,691
							Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community				
...	15,000,000	...	...	293,012	...	15,293,012		15,293,012	...	...	16,267,300
							Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which promote the involvement of seniors in the design of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors				
...	16,500,000	...	...	205,790	...	16,705,790		16,705,790	...	...	15,831,372
...	51,146,000	...	...	2,995,998	...	54,141,998		54,123,667	18,331	...	56,918,211
...	**5,476,879,000**	**449,600,000**	**...**	**(3,610,000)**	**219,626,189**	6,142,495,189	**Total—Contributions**	**6,142,476,858**	**18,331**	**...**	**5,058,024,709**

							Program Summary by Activity				
...	20,165,000,000	(165,000,000)	...	...	(133,168,743)	19,866,831,257	Income security	19,866,831,257	...	...	18,807,236,491
...	5,425,733,000	449,600,000	...	(6,605,998)	219,626,189	6,088,353,191	Cost-shared programs	6,088,353,191	...	...	5,001,106,498
...	54,473,000	...	...	2,995,998	...	57,468,998	Social development	57,450,667	18,331	...	60,245,211
...	**25,645,206,000**	**284,600,000**	**...**	**(3,610,000)**	**86,457,446**	**26,012,653,446**	**Total Program**	**26,012,635,115**	**18,331**	**...**	**23,868,588,200**
...	**32,780,883,000**	**(425,749,000)**	**...**	**8,584,000**	**(20,510,054)**	**32,343,207,946**	**Total Department**	**32,338,672,531**	**4,535,415**	**...**	**30,779,093,020**
							Medical Research Council				
							Grants				
							Grants and scholarships				
...	215,946,000	(400,000)	...	...	...	215,546,000	Grants and scholarships in aid of research	215,546,000	...	...	196,938,622
...	...	19,874,766	...	...	...	19,874,766	Grants to the Networks of Centres of Excellence	19,874,766	...	...	400,000
...	**215,946,000**	**19,474,766**	**...**	**...**	**...**	**235,420,766**	**Total Program**	**235,420,766**	**...**	**...**	**197,338,622**
...	**32,996,829,000**	**(406,274,234)**	**...**	**8,584,000**	**(20,510,054)**	**32,578,628,712**	**Total Ministry**	**32,574,093,297**	**4,535,415**	**...**	**30,976,431,642**

(S) Statutory transfer payment.
(1) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery *re:* Canada Pension Plan	13,000	...	...
Policy, planning and information			
Cost recovery *re:* Canada Pension Plan	85,000	7,000	4,000
Corporate management			
Cost recovery *re:* Canada Pension Plan	1,360,000	2,342,000	2,236,000
Total Program—Budgetary	**1,458,000**[1]	**2,349,000**	**2,240,000**
Social Program			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	52,421,000	62,668,000	54,910,379
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	1,959,000	...	...
Total Program—Budgetary	**54,380,000**[2]	**62,668,000**	**54,910,379**
Total Department—Budgetary	**55,838,000**	**65,017,000**	**57,150,379**
Total Ministry—Budgetary	**55,838,000**	**65,017,000**	**57,150,379**

(1) During the year, this amount of revenue credited to the vote available for spending was increased by $891,000.
(2) During the year, this amount of revenue credited to the vote available for spending was increased by $8,288,000.

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Tax Revenue—		
Goods and services tax	(17)	...
Total Tax Revenue	**(17)**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	179,953	201,233
Refunds of purchased goods and services	88,822	81,159
Refunds of capital expenditures	...	35
Sundries	...	30,000
	268,775	312,427
Services and service fees—		
Staff accommodation	25,442	28,973
Other non-tax revenue—		
Adjustment of prior years recoveries—		
Canada Pension Plan	414,000	1,118,000
Sundries	161,467	163,384
	575,467	1,281,384
Total Non-Tax Revenue	**869,684**	**1,622,784**
Total Program	**869,667**	**1,622,784**
Health Program		
Tax Revenue—		
Goods and services tax	2,390	...
Total Tax Revenue	**2,390**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	3,098,066	1,836,845
Refunds of purchased goods and services	716,443	873,364
Refunds of capital expenditures	226,406	38,973
Refunds of transfer payments	745,159	917,451
Sundries	...	7,250
	4,786,074	3,673,883

Revenue—*Concluded*

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Food and drug analysis fees	8,300	3,900
Business licences	...	4,250
Sundries	...	25
	8,300	8,175
Services and service fees—		
Inpatient services	20,374,160	18,502,863
Outpatient services	5,408,795	5,211,391
Cost sharing agreements	2,593,651	2,627,569
Staff accommodation	892,446	848,219
Concessions	73,426	47,340
Radiation dosimetry services	1,372,691	971,760
Sundries	158,179	45,378
	30,873,348	28,254,520
Proceeds from sales—		
Dietary revenue	128,870	117,243
Pharmacy revenue	95,974	93,131
Sundries	1,269	639
	226,113	211,013
Other non-tax revenue—		
Food and drug penalties	56,951	34,668
Food and drug seizures	270,979	221,410
Opium and narcotic penalties	3,972,754	4,272,945
Opium and narcotic seizures	4,314,733	2,754,353
Proceeds from Federal-Provincial agreements on lotteries	45,277,387	43,284,422
Sundries	403,996	182,588
	54,296,800	50,750,386
Total Non-Tax Revenue	**90,190,635**	**82,897,977**
Total Program	**90,193,025**	**82,897,977**
Social Program		
Tax Revenue—		
Goods and services tax	1,692	...
Total Tax Revenue	**1,692**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	372,860	249,899
Refunds of purchased goods and services	125,573	103,489
Refunds of capital expenditures	...	2,815
Refunds of transfer payments	275,783	96,928
	774,216	453,131
Other non-tax revenue	16,286	11,369
Total Non-Tax Revenue	**790,502**	**464,500**
Total Program	**792,194**	**464,500**
Total Department	**91,854,886**	**84,985,261**
Medical Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds from previous years' awards	137,727	261,531
Adjustments to Payables at Year End (PAYE)	9,918	17,712
	147,645	279,243
Other non-tax revenue	5	5
Total Program	**147,650**	**279,248**
Ministry Summary		
Tax Revenue—		
Goods and services tax	4,065	...
Total Tax Revenue	4,065	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,976,710	4,718,684
Privileges, licences and permits	8,300	8,175
Services and service fees	30,898,790	28,283,493
Proceeds from sales	226,113	211,013
Other non-tax revenue	54,888,558	52,043,144
Total Non-Tax Revenue	91,998,471	85,264,509
Total Ministry	**92,002,536**	**85,264,589**

SECTION 20

1990-91
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

	Page
Program objectives and activity descriptions	20.2
Ministry summary	20.3
Programs by activity	20.4
Transfer payments	20.6
Details of amounts credited to the vote	20.6
Revenue	20.7

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise

To administer the Excise Act, the Excise Tax Act and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs

To administer the Customs Act, Customs Tariff, Special Import Measures Act and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration

To provide management direction, planning co-ordination and central administrative services to the Department.

Taxation

Objective

To assess and collect in a fair and equitable manner, income taxes, as well as pension and unemployment insurance payments through the administration and enforcement of the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Act and various provincial tax credit plans.

Activity Description

Processing of Taxpayer Returns

Fostering self-assessment by the taxpayer and processing of taxpayers' returns including: the provision of instructive information and forms for the preparation of income tax or information returns; the examination and assessment of returns; the processing of payments; the issuance of assessment notices including refund cheques or tax bills; the subsequent filing and storage of these returns; as well as the processing of requests received from taxpayers after assessment to effect a change or adjustment to a return.

Audit of Taxpayer Returns

This covers those functions performed after the initial assessment of filed returns to ensure that the taxpayer has complied with the requirements of the filing and reporting provisions of the Income Tax Act.

Collections

Functions related to the collection of outstanding taxes identified as a result of the initial processing or audit of tax returns.

Notices of Objection and Appeals

The independent review of an assessment or reassessment contested by a taxpayer.

Administration

Executive direction provided by Head Office as well as by the five Regional Offices. Head Office personnel set policy and provide financial management, security, personnel and administrative support services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	474,793,000	...	...	474,793,000	1	Operating expenditures				
...	...	133,649,000	...	133,649,000	1b	Operating expenditures				
...	...	148,119,500	...	148,119,500	1c	Operating expenditures				
...	...	...	18,677,000	18,677,000		Transfer from TB Vote 5[1]				
...	474,793,000	281,768,500	18,677,000	775,238,500		Total—Vote 1	761,840,934	13,397,566	...	519,650,520
...	13,739,000	...	...	13,739,000	5	Capital expenditures				
...	...	78,818,000	...	78,818,000	5b	Capital expenditures				
...	...	12,247,300	...	12,247,300	5c	Capital expenditures				
...	13,739,000	91,065,300	...	104,804,300		Total—Vote 5	100,478,514	4,325,786	...	34,197,946
...	49,400	...	425	49,825	(S)	Minister of National Revenue—Salary and motor car allowance	49,825	...	...	48,200
...	60,472,000	...	4,403,000	64,875,000	(S)	Contributions to employee benefit plans	64,875,000	...	...	53,922,000
...	...	...	700	700	(S)	Federal Court awards	700	...	...	...
...	**549,053,400**	**372,833,800**	**23,081,125**	**944,968,325**		**Total Program—Budgetary**	**927,244,973**	**17,723,352**	**...**	**607,818,666**
						Taxation				
...	919,269,000	...	...	919,269,000	10	Operating expenditures				
...	...	54,561,000	...	54,561,000	10b	Operating expenditures				
...	...	1	...	1	10c	Transfer of $8,972,210 from National Revenue Vote 15				
...	...	...	8,972,210	8,972,210		Transfer from: Vote 15				
...	...	...	32,660,230	32,660,230		TB Vote 5[1]				
...	919,269,000	54,561,001	41,632,440	1,015,462,441		Total—Vote 10	999,146,936	16,315,505	...	903,247,266
...	48,066,000	...	...	48,066,000	15	Capital expenditures				
...	...	14,237,000	...	14,237,000	15b	Capital expenditures				
...	...	...	(8,972,210)	(8,972,210)		Transfer to Vote 10				
...	48,066,000	14,237,000	(8,972,210)	53,330,790		Total—Vote 15	52,925,489	405,301	...	38,162,325
...	122,799,000	...	8,941,000	131,740,000	(S)	Contributions to employee benefit plans	131,740,000	...	...	108,766,000
...	...	...	264,448	264,448	(S)	Federal and Supreme Court awards	264,448[2]	...	...	274,359
...	**1,090,134,000**	**68,798,001**	**41,865,678**	**1,200,797,679**		**Total Program—Budgetary**	**1,184,076,873**	**16,720,806**	**...**	**1,050,449,950**
...	**1,639,187,400**	**441,631,801**	**64,946,803**	**2,145,766,004**		**Total Ministry—Budgetary**	**2,111,321,846**	**34,444,158**	**...**	**1,658,268,616**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) This amount includes $138,333—Federal Court awards, $113,971—Court cost awards/appeals, $12,144—Supreme Court awards.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	90,655,000	273,248,000	...	(21,293,278)	1,023,501	...	343,633,223	Excise	334,924,783	8,708,440	...	128,588,404
...	376,951,000	4,569,500	18,677,000	6,155,000	3,368,196	...	409,720,696	Customs	409,597,841	122,855	...	372,181,296
...	67,708,400	3,951,000	...	15,138,278	12,428	...	86,810,106	Corporate administration	82,243,835	4,566,271	...	72,851,020
...	535,314,400	281,768,500	18,677,000	...	4,404,125	...	840,164,025	Total—Operating	826,766,459	13,397,566	...	573,620,720
								Capital				
...	1,132,000	88,198,000	...	(820,000)	...	...	88,510,000	Excise	84,636,144	3,873,856	...	25,027,481
...	6,907,000	2,254,300	...	2,162,000	...	...	11,323,300	Customs	11,035,635	287,665	...	5,716,014
...	5,700,000	613,000	...	(1,342,000)	...	...	4,971,000	Corporate administration	4,806,735	164,265	...	3,454,451
...	13,739,000	91,065,300	...	...	...	...	104,804,300	Total—Capital	100,478,514	4,325,786	...	34,197,946
								Program Summary				
...	91,787,000	361,446,000	...	(22,113,278)	1,023,501	...	432,143,223	Excise	419,560,927	12,582,296	...	153,615,885
...	383,858,000	6,823,800	18,677,000	8,317,000	3,368,196	...	421,043,996	Customs	420,633,476	410,520	...	377,897,310
...	73,408,400	4,564,000	...	13,796,278	12,428	...	91,781,106	Corporate administration	87,050,570	4,730,536	...	76,305,471
...	**549,053,400**	**372,833,800**	**18,677,000**	**...**	**4,404,125**	**...**	**944,968,325**	**Total Program—Budgetary**	**927,244,973**	**17,723,352**	**...**	**607,818,666**
								Taxation				
								Operating				
								Processing of taxpayer				
...	494,740,000	23,548,000	14,177,685	7,389,000	3,996,051	...	543,850,736	returns	575,854,113	(32,003,377)	...	505,200,458
								Audit of taxpayer				
...	460,883,000	848,000	13,207,451	(1,361,000)	3,722,586	...	477,300,037	returns	449,145,826	28,154,211	...	421,508,570
...	76,658,000	3,192,000	2,196,776	2,811,000	619,172	...	85,476,948	Collections	75,006,193	10,470,755	...	70,436,411
...	36,059,000	1,479,000	1,033,337	(314,000)	291,251	...	38,548,588	Notices of objection and appeals	38,402,180	146,408	...	33,355,958
...	71,361,000	25,494,001	2,044,981	447,210	576,388	...	99,923,580	Administration	90,237,315	9,686,265	...	69,603,811
...	1,139,701,000	54,561,001	32,660,230	8,972,210	9,205,448	...	1,245,099,889	Total—Operating	1,228,645,627	16,454,262	...	1,100,105,208
								Capital				
								Processing of taxpayer				
...	35,802,000	2,688,000	...	(39,000)	...	...	38,451,000	returns	32,672,470	5,778,530	...	26,867,276
								Audit of taxpayer				
...	3,718,000	...	...	(32,000)	...	...	3,686,000	returns	4,826,055	(1,140,055)	...	3,758,193
...	2,198,000	608,000	...	(1,269,000)	...	...	1,537,000	Collections	813,829	723,171	...	694,519
...	97,000	...	...	(12,000)	...	...	85,000	Notices of objection and appeals	98,562	(13,562)	...	35,352
...	6,251,000	10,941,000	...	(7,620,210)	...	...	9,571,790	Administration	14,514,573	(4,942,783)	...	6,806,985
...	48,066,000	14,237,000	...	(8,972,210)	...	...	53,330,790	Total—Capital	52,925,489	405,301	...	38,162,325

								Transfer payments				
...	124,000	...	...	...	...	...	124,000	Administration	97,609	26,391	...	95,417
...	(97,757,000)	...	...	...	...	...	(97,757,000)	Revenue credited to the vote[1]	(97,591,852)	(165,148)	...	(87,913,000)
								Program Summary				
...	530,542,000	26,236,000	14,177,685	7,350,000	3,996,051	...	582,301,736	Processing of taxpayer returns	608,526,583	(26,224,847)	...	532,067,734
...	464,601,000	848,000	13,207,451	(1,393,000)	3,722,586	...	480,986,037	Audit of taxpayer returns	453,971,881	27,014,156	...	425,266,763
...	78,856,000	3,800,000	2,196,776	1,542,000	619,172	...	87,013,948	Collections	75,820,022	11,193,926	...	71,130,930
...	36,156,000	1,479,000	1,033,337	(326,000)	291,251	...	38,633,588	Notices of objection and appeals	38,500,742	132,846	...	33,391,310
...	77,736,000	36,435,001	2,044,981	(7,173,000)	576,388	...	109,619,370	Administration	104,849,497	4,769,873	...	76,506,213
...	(97,757,000)	...	...	...	...	...	(97,757,000)	Revenue credited to the vote	(97,591,852)	(165,148)	...	(87,913,000)
...	**1,090,134,000**	**68,798,001**	**32,660,230**	...	**9,205,448**	...	**1,200,797,679**	**Total Program—Budgetary**	**1,184,076,873**	**16,720,806**	...	**1,050,449,950**
...	**1,639,187,409**	**441,631,801**	**51,337,230**	...	**13,609,573**	...	**2,145,766,004**	**Total Ministry—Budgetary**	**2,111,321,846**	**34,444,158**	...	**1,653,268,616**

(1) Amounts credited to the vote were not allocated to activities.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration				
...	124,000	...	...	...	...	124,000	Contributions to Tax Administrators Associations	97,609	26,391	...	95,417
...	**124,000**	...	...	...	...	124,000	**Total Program**	97,609	**26,391**	...	**95,417**
...	**124,000**	...	...	...	...	124,000	**Total Ministry**	97,609	**26,391**	...	**95,417**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	53,187,000	53,187,000	47,678,000
Unemployment insurance	44,000,000	44,000,000	40,235,000
Statistics Canada (Census)	570,000	404,852	...
Total Program—Budgetary	**97,757,000**	97,591,852	**87,913,000**
Total Ministry—Budgetary	**97,757,000**	97,591,852	**87,913,000**

Customs and Excise	Current year	Previous year
	$	$
Tax Revenue—		
Goods and services tax	3,573,195,968	...
Less: Government tax remission order	212,185,286	...
refunds	1,530,356	...
rebates	194,931,841	...
	408,647,483	...
	3,164,548,485	...
Sales tax—		
Domestic	12,424,372,852	14,520,126,742
Importations	2,204,161,048	2,960,386,588
	14,628,533,900	*17,480,513,330*
Less: drawbacks	30,908,339	24,741,488
refunds	667,116,520	622,555,784
rebates	8,883,423	62,415,893
	706,908,282	*709,713,165*
	826,278,708	997,451,403
Telecommunications services	737,282	93,274
Less: refunds	*825,541,426*	*997,358,129*
	14,747,167,044	17,768,158,294
Sales tax—Inventory rebate	1,053,353,848	...
	13,693,813,196	17,768,158,294
Customs import duties	4,683,311,462	5,233,105,106
Provincial liquor fees	4,568,017	...
	4,687,879,479	*5,233,105,106*
Less: drawbacks	406,210,732	368,273,634
refunds	272,349,275	272,997,613
Provincial liquor transfer	4,442,720	...
	683,002,727	*641,271,247*
	4,004,876,752	4,591,833,859
Excise duties—		
Matured spirits	405,864,149	435,133,871
Unmatured spirits	4,586,915	5,479,498
Beer	418,521,032	390,554,363
Spirit coolers	3,483,041	3,561,856
Cigarettes	1,205,926,359	1,171,060,387
Cigars	1,744,213	1,828,907
Manufactured tobacco	106,331,649	121,723,739
Canadian raw leaf tobacco	17,842	999,491
Licences	37,021	44,144
Penalty	29,913	30,675
Interest	105,294	54,501
	2,146,647,428	*2,130,471,432*
Less: refunds	17,186	203,209
	2,146,630,242	2,130,268,223

	Current year	Previous year
	$	$
Natural gas and gas liquids tax—		
Natural gas	3,640	1,210
Gas liquids	3,597	...
	7,237	*1,210*
Less: refunds	7,237	...
	...	1,210
Petroleum compensation charge—		
Repayment of rebate	...	153,736
Less: rebate	...	158,634
	...	(4,898)
Excise tax—Motive fuel—Gasoline	2,289,332,504	2,200,053,102
Less: refunds	47,968,022	45,829,855
	2,241,364,482	2,154,223,247
Excise tax—Aviation gas and diesel fuel—		
Aviation gas	54,956,187	56,000,815
Diesel fuel	252,215,746	349,947,400
	307,171,933	*405,948,215*
Less: rebates	76,228,189	146,353,934
	230,943,744	259,594,281
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	860,613,422	735,896,398
Cigars	10,178,918	8,499,985
Tobacco	62,148,047	56,845,607
Jewellery	45,716,004	54,187,273
Lighters	3,174,081	5,523,798
Automobiles	49,120,823	133,735,970
Matches	345,444	619,329
Playing cards	963,835	1,468,029
Coin games	2,192,786	1,880,084
Smokers' accessories	15,983,404	6,870,782
Automotive air conditioners	70,058,147	62,350,109
Wines	93,291,049	100,755,497
Miscellaneous	1,381,005	3,238,341
	1,215,166,965	*1,171,871,202*
Softwood lumber products charge	47,314,069	59,815,485
Penalty	...	40,169
Interest	...	76,896
	47,314,069	*59,932,550*
Less: refunds	338,940	1,040,655
transfers to provinces	48,986,652	59,586,130
	49,325,592	*60,626,785*
Telecommunications programming services	127,531,520	152,435,140
Less: refunds	1,804,207	18,039
	125,727,313	*152,417,101*

Revenue—*Continued*

	Current year	Previous year
	$	$
Other—		
Penalties	10 972,349	9,568,676
Interest	(4,785,036)	(588,954)
	6,187,313	*8,979,722*
Less: drawbacks	1,882,992	821,152
other refunds	14,697,192	20,530,434
bad debt deduction	8,611,813	15,946,991
	25,191,997	*37,298,577*
	1,319,878,071	1,295,275,213
Total Tax Revenue	**26,802,054,972**	**28,199,349,429**
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	171,636	164,778
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	313,891	265,335
Adjustments to Payables at Year End (PAYE)	2,523,440	1,488,060
	2,837,331	1,753,395
Privileges, licences and permits—		
Brokers licence fees	352,811	382,438
Services and service fees—		
Customs bonded warehouse fees	1,409,271	1,407,149
Special services fees	2,499,809	2,335,525
Other fees	4,641,089	2,919,285
	8,550,169	6,661,959
Proceeds from sales—		
Sale of unclaimed goods, seals, etc.	604,880	1,083,369
Spirit age labels	439,678	458,940
Other	151,057	448,372
	1,195,615	1,990,681
Other non-tax revenue—		
Customs penalties	4,251,868	2,740,381
Customs seizures	77,908	(5,060)
Investigation services seizures	964,667	46,607,007
Port seizures	16,095,753	11,834,209
Duty free shops	2,660,904	1,986,747
Other	1,210,070	821,954
	25,261,170	63,985,238
Total Non-Tax Revenue	**38,368,732**	**74,938,489**
Total Program	**26,840,423,704**	**28,274,287,918**
Taxation		
Tax Revenue—		
Income tax—		
Personal—		
Deductions at source	37,107,193,029	35,666,036,139
Other collections	20,493,592,902	16,228,587,098
	57,600,785,931	*51,894,623,237*
Corporation	11,726,220,103	13,021,414,903
Non-resident	1,372,054,469	1,360,627,238
	70,699,060,503	66,276,665,378
Goods and services tax—		
Credit to persons	(598,044,121)	...
Other	6,051	...
	(598,038,070)	...
Petroleum and gas revenue tax—		
Petroleum and gas	(1,739,097)	55,016,143
Resource royalty	1,080,802	1,533,663
	(658,295)	56,549,806
Other	278,078,785	224,575,814
Total Tax Revenue	**70,378,442,923**	**66,557,790,998**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	4,350,025	668,011
Adjustments to Payables at Year End (PAYE)	2,872,993	1,829,792
	7,223,018	2,497,803

	Current year	Previous year
	$	$
Services and service fees—		
Ruling fees	1,483,865	1,295,865
Provincial tax credit fees	5,515,134	5,277,671
Accounts receivable	81,859	188,801
Foreign travel	143,186	172,818
Advance rulings	74,723	...
Inspection fees	138	...
	7,298,905	6,935,155
Proceeds from sales	18,161	2,440
Other non-tax revenue—		
Fines and forfeitures	4,204,447	3,842,354
Access to information	60,308	53,537
Rental of parking space	69,992	...
Law cost award	3,137	...
Sundry	123,163	125,557
	4,461,047	4,021,448
Total Non-Tax Revenue	**19,001,131**	**13,456,846**
Total Program	**70,397,444,054**	**66,571,247,844**

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	57,600,785,931	51,894,623,237
Corporation	11,726,220,103	13,021,414,903
Non-resident	1,372,054,469	1,360,627,238
	70,699,060,503	*66,276,665,378*
Goods and services tax	2,566,510,415	...
Excise taxes and duties—		
Sales tax	13,693,813,196	17,768,158,294
Customs import duties	4,004,876,752	4,591,833,859
Excise duties	2,146,630,242	2,130,268,223
Petroleum compensation charge	...	(4,896)
Other	1,319,878,071	1,293,275,213
Energy taxes—		
Petroleum and gas revenue tax	(658,295)	56,549,806
Natural gas and gas liquids tax	...	1,210
Excise tax—Motive fuel—Gasoline	2,241,364,482	2,154,223,247
Excise tax—Aviation gas and diesel fuel	230,943,744	259,594,281
	23,636,848,192	*28,255,899,235*
Other	278,078,785	224,575,814
Total Tax Revenue	97,180,497,895	94,757,140,427
Non-Tax Revenue—		
Return on investments	171,636	164,778
Refunds of previous years' expenditure	10,060,349	4,251,198
Privileges, licences and permits	352,811	382,438
Services and service fees	15,849,074	13,597,114
Proceeds from sales	1,213,776	1,993,121
Other non-tax revenue	29,722,217	68,006,686
Total Non-Tax Revenue	57,369,863	88,395,335
Total Ministry	**97,237,867,758**	**94,845,535,762**

SECTION 21

1990-91
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

	Page
Program objectives and activity descriptions	21.2
Ministry summary	21.4
Programs by activity	21.6
Transfer payments	21.8
Revenue	21.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the Parliament of Canada Act and the Members of Parliament Retiring Allowances Act.

Officers in the Service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services and support staff.

Administration

Administration of the personnel, financial and material management functions of the Senate including staffing, staff relations, pay and benefits, professional services, internal audit, and financial services, reporting and control. Provision of the services of an in-house printing facility, postal services, records management, acquisition of material resources and administrative support functions necessary for the effective and efficient operation of the Senate. Research assistance to Senators and Senate participation in the activities of parliamentary associations and official inter-parliamentary exchange visits.

Legislative Services and Committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration of and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Building Services

Protection and security of Senators, personnel and physical facilities; telecommunications, page, guide and messenger services; provision, maintenance and upkeep of accommodation, as well as furniture repair, picture framing and auxiliary services.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House

Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; the Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services

Provision of advice, research and support on procedural and legal matters to the Speaker and Members of the House of Commons; preparation of official agenda and record of proceedings of the House of Commons and Committees; maintenance of House papers and records including editing and publication of House Journals; provision of advice, research assistance and administrative support to Committees; organization of the participation by the Canadian Parliament in the activities of Parliamentary associations and official exchanges. In addition there are: the official reporting and indexing of the deliberations of the House of Commons and Committees; the automated production of all parliamentary publications as well as other procedural papers and documents of the House of Commons.

Building Services

Provision of services as follows: Protection and Security: provides for the protection of Members, employees, visitors and property, preserves the peace, maintains order and promotes security and fire safety in all buildings of the House and provides personal security for the Prime Minister and designated VIPs in the precincts of the House. Members' Services: includes messenger and transportation services and page services, press gallery and the carillonneur. Parliamentary Accommodation: is responsible for providing office accommodation to all Members and House administration including the coordination of all renovations. Logistics: provides telecommunications services, maintenance, cleaning, furniture repair, office refurbishing, set-up of Committee and special function rooms, intrabuilding moves and auxiliary services (barber, tailor, masseur, picture framing).

Administration

Provision of public information and guide services; broadcasting and electronic recording services; financial management and control; internal audit; personnel administration; dining rooms and cafeterias; provision of administrative support functions such as language training, health services, printing, computer services, postal services, internal mail, publications distribution, purchasing and material management.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research Papers and Staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	27,605,000	...	...	27,605,000	1	Program expenditures				
...	...	1,527,000	...	1,527,000	1c	Program expenditures				
...	27,605,000	1,527,000	...	29,132,000		**Total—Vote 1**	28,895,442	236,558	...	23,081,930
...	...	1,000,000[2]	(1,000,000)	...	2c	To authorize the implementation of the Forty-first Report of the Standing Committee on Internal Economy, Budgets and Administration	...	...	...	...
...	10,526,000	...	1,961,853	12,487,853	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the Parliament of Canada Act; the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account; retiring allowances to former Senators under Part III of the Members of Parliament Retiring Allowances Act	12,487,853	...	...	10,764,898
...	1,970,000	...	143,000	2,113,000	(S)	Contributions to employee benefit plans	2,113,000	...	...	1,844,000
...	**40,101,000**	**2,527,000**	**1,104,853**	**43,732,853**		**Total Program—Budgetary**	**43,496,295**	**236,558**	**...**	**35,690,828**
						House of Commons				
...	151,873,000	...	...	151,873,000	5	Program expenditures				
...	...	...	1,900,000	1,900,000		Transfer from TB Vote 5[1]				
...	151,873,000	...	1,900,000	153,773,000		**Total—Vote 5**	151,199,772	2,573,228	...	141,108,486
...	48,200,000	...	2,057,278	50,257,278	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	50,257,278	...	...	48,348,149
...	16,427,000	...	1,196,000	17,623,000	(S)	Contributions to employee benefit plans	17,623,000	...	...	15,900,000
...	**216,500,000**	**...**	**5,153,278**	**221,653,278**		**Total Program—Budgetary**	**219,080,050**	**2,573,228**	**...**	**205,356,635**

						Library of Parliament				
...	13,368,000		...	...	13,368,000	10 Program expenditures				
...	...		...	850,000	850,000	Transfer from TB Vote 5[1]				
...	13,368,000		...	850,000	14,218,000	Total—Vote 10	13,899,691	318,309	...	12,787,285
...	1,629,000		...	119,000	1,748,000	(S) Contributions to employee benefit plans	1,748,000	...	...	1,506,000
...	**14,997,000**		...	**969,000**	15,966,000	**Total Program—Budgetary**	15,647,691	**318,309**	...	**14,293,285**
...	**271,598,000**	**2,527,000**		**7,227,131**	281,352,131	Total Ministry—Budgetary	278,224,036	**3,128,095**	...	**255,340,748**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) Not approved in Appropriation Act No. 4, 1990-91.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								The Senate				
								Operating				
...	10,277,000	1,000,000	...	...	968,368	...	12,245,368	Political Officers of the Senate and other Members of the Senate	12,245,368	...	...	10,563,848
...	2,189,000	...	...	(370,500)	...	...	1,818,500	Officers in the service of the Senate	1,795,749	22,751	...	1,672,768
...	11,262,100	255,400	...	(160,400)	143,000	...	11,500,100	Administration	11,398,291	101,809	...	9,929,515
...	6,383,000	519,100	...	442,900	...	...	7,345,000	Legislative services and committees	7,340,864	4,136	...	5,337,579
...	6,873,000	752,000	...	729,500	...	...	8,354,500	Building services	8,348,740	5,760	...	6,112,343
...	36,984,100	2,526,500	...	641,500	1,111,368	...	41,263,468	Total—Operating	41,129,012	134,456	...	33,616,053
								Capital				
...	184,000	500	...	654,500	...	...	839,000	Administration	838,660	340	...	731,134
...	1,909,000	...	...	(1,296,000)	...	...	613,000	Building services	612,152	848	...	421,045
...	2,093,000	500	...	(641,500)	...	...	1,452,000	Total—Capital	1,450,812	1,188	...	1,152,179
								Transfer payments				
...	249,000	...	...	...	(6,515)	...	242,485	Political Officers of the Senate and other Members of the Senate	242,485	...	...	201,050
...	774,900	...	...	...	...	...	774,900	Administration	673,986	100,914	...	721,546
...	1,023,900	...	...	...	(6,515)	...	1,017,385	Total—Transfer payments	916,471	100,914	...	922,596
								Program Summary				
...	10,526,000	1,000,000	...	...	961,853	...	12,487,853	Political Officers of the Senate and other Members of the Senate	12,487,853	...	...	10,764,898
...	2,189,000	...	...	(370,500)	...	...	1,818,500	Officers in the service of the Senate	1,795,749	22,751	...	1,672,768
...	12,221,000	255,900	...	494,100	143,000	...	13,114,000	Administration	12,910,937	203,063	...	11,382,195
...	6,383,000	519,100	...	442,900	...	...	7,345,000	Legislative services and committees	7,340,864	4,136	...	5,337,579
...	8,782,000	752,000	...	(566,500)	...	...	8,967,500	Building services	8,960,892	6,608	...	6,533,388
...	**40,101,000**	**2,527,000**	**...**	**...**	**1,104,853**	**...**	**43,732,853**	**Total Program—Budgetary**	**43,496,295**	**236,558**	**...**	**35,690,828**

							House of Commons				
							Operating				
...	119,465,000	...	...	(635,500)	2,591,892	...	121,421,392	Members of the House	120,420,027	1,001,365	...	117,122,296
...	29,360,000	...	...	(2,153,700)	169,832	...	27,376,132	Procedural services	26,068,189	1,307,943	...	24,196,355
...	28,424,000	...	440,000	1,940,200	232,022	...	31,036,222	Building services	30,585,692	450,530	...	27,064,963
...	32,409,000	...	1,460,000	786,900	259,532	...	34,915,432	Administration	35,152,195	(236,763)	...	31,292,271
...	209,658,000	...	1,900,000	(62,100)	3,253,278	...	214,749,178	Total—Operating	212,226,103	2,523,075	...	199,675,885
							Capital				
...	3,035,000	...	...	...	...	...	3,035,000	Members of the House	3,383,391	(348,391)	...	2,184,303
...	327,000	...	...	86,000	...	...	413,000	Procedural services	394,684	18,316	...	285,957
...	600,000	...	...	170,000	...	...	770,000	Building services	875,127	(105,127)	...	585,413
...	1,048,000	...	...	(19,000)	...	...	1,029,000	Administration	643,636	385,364	...	952,858
...	5,010,000	...	...	237,000	...	...	5,247,000	Total—Capital	5,296,838	(49,838)	...	4,008,531
							Transfer payments				
...	1,832,000	...	...	(174,900)	...	...	1,657,100	Procedural services	1,557,109	99,991	...	1,672,219
							Program Summary				
...	122,500,000	...	...	(635,500)	2,591,892	...	124,456,392	Members of the House	123,803,418	652,974	...	119,306,599
...	31,519,000	...	...	(2,242,600)	169,832	...	29,446,232	Procedural services	28,019,982	1,426,250	...	26,154,531
...	29,024,000	...	440,000	2,110,200	232,022	...	31,806,222	Building services	31,460,819	345,403	...	27,650,376
...	33,457,000	...	1,460,000	767,900	259,532	...	35,944,432	Administration	35,795,831	148,601	...	32,245,129
...	216,500,000	...	1,900,000	...	3,253,278	...	221,653,278	**Total Program—Budgetary**	219,080,050	2,573,228	...	205,356,635
							Library of Parliament				
							Operating				
...	7,115,000	...	422,000	...	...	...	7,537,000	Printed and other information	6,508,567	1,028,433	...	5,983,910
...	4,820,000	...	324,000	...	...	...	5,144,000	Research papers and staff	4,420,716	723,284	...	4,025,687
...	2,936,000	...	104,000	...	119,000	...	3,159,000	Administration	4,490,910	(1,331,910)	...	4,043,575
...	14,871,000	...	850,000	...	119,000	...	15,840,000	Total—Operating	15,420,193	419,807	...	14,053,172
							Capital				
...	...	...	...	...	...	...	...	Printed and other information	880	(880)	...	960
...	126,000	...	...	...	...	...	126,000	Administration	226,618	(100,618)	...	239,153
...	126,000	...	...	...	...	...	126,000	Total—Capital	227,498	(101,498)	...	240,113
							Program Summary				
...	7,115,000	...	422,000	...	...	...	7,537,000	Printed and other information	6,509,447	1,027,553	...	5,984,870
...	4,820,000	...	324,000	...	...	...	5,144,000	Research papers and staff	4,420,716	723,284	...	4,025,687
...	3,062,000	...	104,000	...	119,000	...	3,285,000	Administration	4,717,528	(1,432,528)	...	4,282,728
...	14,997,000	...	850,000	...	119,000	...	15,966,000	**Total Program—Budgetary**	15,647,691	318,309	...	14,293,285
...	271,598,000	2,527,800	2,750,000	...	4,477,131	...	281,352,131	Total Ministry—Budgetary	278,224,036	3,128,095	...	255,340,748

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							The Senate				
							Grants				
							Political Officers of the Senate and other Members of the Senate				
...	249,000	...	...	...	(6,515)	242,485	(S) Pensions to retired senators	242,485	...	...	201,050
							Administration				
...	527,500	...	...	...	...	527,500	Grants to parliamentary associations	489,283	38,217	...	483,546
...	**776,500**	**...**	**...**	**...**	**(6,515)**	769,985	**Total—Grants**	731,768	**38,217**	**...**	**684,596**
							Contributions				
							Administration				
							Expenses of delegates attending inter-parliamentary conferences and expenses in connection with visits of delegates				
...	247,400	...	...	...	...	247,400	to and from other legislatures	184,703	62,697	...	238,000
...	**247,400**	**...**	**...**	**...**	**...**	247,400	**Total—Contributions**	**184,703**	**62,697**	**...**	**238,000**
							Program Summary by Activity				
							Political Officers of the Senate				
...	249,000	...	...	...	(6,515)	242,485	and other Members of the Senate	242,485	...	...	201,050
...	774,900	...	...	...	...	774,900	Administration	673,986	100,914	...	721,546
...	**1,023,900**	**...**	**...**	**...**	**(6,515)**	1,017,385	**Total Program**	**916,471**	**100,914**	**...**	**922,596**
							House of Commons				
							Grants				
							Procedural services				
							Grants to parliamentary and procedural				
...	1,255,000	...	...	(74,900)	...	1,180,100	associations	1,161,134	18,966	...	1,149,456
...	**1,255,000**	**...**	**...**	**(74,900)**	**...**	1,180,100	**Total—Grants**	**1,161,134**	**18,966**	**...**	**1,149,456**

							Contributions				
							Procedural services				
							Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	395,975	81,025	...	522,763
...	577,000	...	...	(100,000)	...	477,000	**Total—Contributions**	395,975	81,025	...	522,763
...	1,832,000	...	...	(174,900)	...	1,657,100	**Total Program**	1,557,109	99,991	...	1,672,219
...	2,855,900	...	...	(174,900)	(6,515)	2,674,485	**Total Ministry**	2,473,580	200,905	...	2,594,815

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
The Senate		
Tax Revenue—		
Goods and services tax	64	...
Total Tax Revenue	64	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	13,763	65,334
Adjustments to Payables at Year End (PAYE)	44,370	21,065
	58,133	86,399
Services and service fees—		
Barber shop	4,270	4,286
Certified acts of Parliament	3,289	6,657
	7,559	10,943
Proceeds from sales—		
Sales of assets	2,405	3,214
Other non-tax revenue—		
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	24,020	27,222
Refund of Government share of pension contribution	25,068	111,476
	49,020	138,698
Total Non-Tax Revenue	117,117	**239,254**
Total Program	117,181	**239,254**
House of Commons		
Tax Revenue—		
Goods and services tax	2,396	...
Total Tax Revenue	2,396	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	196,420	394,713
Adjustments to Payables at Year End (PAYE)	397,984	237,773
	594,404	632,486
Privileges, licences and permits	50	150
Other non-tax revenue	1,765,271	850,277
Total Non-Tax Revenue	2,359,725	**1,482,913**
Total Program	2,362,121	**1,482,913**
Library of Parliament		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	260	20,266
Adjustments to Payables at Year End (PAYE)	1,316	1,406
	1,576	21,672
Other non-tax revenue	47,020	601
Total Program	48,596	**22,273**
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,460	...
Total Tax Revenue	2,460	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	654,113	**740,557**
Privileges, licences and permits	50	**150**
Services and service fees	7,559	**10,943**
Proceeds from sales	2,405	**3,214**
Other non-tax revenue	1,861,311	**989,576**
Total Non-Tax Revenue	2,525,438	**1,744,440**
Total Ministry	2,527,898	**1,744,440**

SECTION 22

1990-91
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Canadian Transportation Accident Investigation and Safety Board
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Northern Pipeline Agency
Public Service Staff Relations Board
Security Intelligence Review Committee

CONTENTS

	Page
Program objectives and activity descriptions	22.2
Ministry summary	22.5
Programs by activity	22.8
Transfer payments	22.12
Revenue	22.13

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister
The operation of the Office of the Prime Minister, his residence, and allowance to former Prime Minister and to widow of former Prime Minister.

Ministers' Offices
The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office
The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office
The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Commissions of Inquiry and Task Forces
The provision of funds for Commissions of Inquiry, Task Forces and other persons or bodies appointed to make recommendations on specific issues.

Administration
The provision of financial, personnel and administrative support services.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description

Canadian Intergovernmental Conference Secretariat
The planning, co-ordination and execution of the administrative arrangements required for conferences, including the preparation of conference agendas and programs; the printing, translation and distribution of conference documents; the provision of interpretation, media and security services; and the preparation of verbatim and other records of conference proceedings.

The provision of documentation and information services related to intergovernmental meetings, including the coding and safekeeping of conference documents and an information retrieval service for governments related to this documentation.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of Transportation Safety
The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Act, to ensure compliance with all provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Activity Description

Elections

- Canada Elections Act—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- Electoral Boundaries Readjustment Act—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the Official Languages Act of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of english and french in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Joint Committee of the Senate and of the House of Commons on official languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-terms in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing Work of the Economic Council

Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and,
- to foster a fuller appreciation of economic issues throughout the country.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Activity Description

Regulation of Construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Activity Description

Staff Relations Administration

The Public Service Staff Relations Board is the quasi-judicial statutory tribunal responsible for the administration of the Public Service Staff Relations Act which established a system of collective bargaining and grievance adjudication in the Federal Public Service. Its mandate as a neutral third party is to resolve, by assistance or determination, disputes over the negotiation, application and interpretation of collective agreements, the imposition of discipline, and disputes over all other manner of proceedings falling under the purview of the Act. The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employer and employees for the negotiation of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Pay Research Bureau

The Pay Research Bureau conducts research and carries out surveys on rates of pay, benefits and conditions of employment primarily as they relate to those units of employees in the Public Service to whom the system of collective bargaining established by the Public Service Staff Relations Act applies. The Bureau also engages in similar activities in respect of groups that are excluded from that process.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor in Council.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	49,602,000	...	...	49,602,000	1	**Program expenditures**				
...	...	37,644,930	...	37,644,930	1b	**Program expenditures**				
...	...	17,960,000	...	17,960,000	1c	**Program expenditures**				
...	...	...	1,239,627	1,239,627		**Transfer from TB Vote 5[1]**				
...	49,602,000	55,604,930	1,239,627	106,446,557		**Total—Vote 1**	97,370,225	9,076,332	...	56,257,689
...	73,000	...	650	73,650	(S)	**The Prime Minister's salary and motor car allowance**	73,650	...	...	71,200
...	49,400	...	425	49,825	(S)	**Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance**	49,825	...	...	48,200
...	49,400	...	425	49,825	(S)	**Leader of the Government in the Senate—Salary and motor car allowance**	49,825	...	...	48,200
...	22,000	...	(6,924)	15,076	(S)	**Ministers without Portfolio or Ministers of State—Motor car allowance**	15,076	...	...	19,536
...	40,200	...	...	40,200	(S)	**Allowance to former Prime Minister**	40,200	...	...	40,200
...	4,731,000	...	344,000	5,075,000	(S)	**Contributions to employee benefit plans**	5,075,000	...	...	4,462,000
...	...	...	...	...		**Appropriations not required for the current year**	...	...	...	6,138
...	**54,567,000**	**55,604,930**	**1,578,203**	**111,750,133**		**Total Department—Budgetary**	**102,673,801**	**9,076,332**	**...**	**60,953,163**
						Canadian Intergovernmental Conference Secretariat				
...	3,009,000	...	...	3,009,000	5	**Program expenditures**				
...	...	242,500	...	242,500	5c	**Program expenditures**				
...	...	...	67,000	67,000		**Transfer from TB Vote 5[1]**				
...	3,009,000	242,500	67,000	3,318,500		**Total—Vote 5**	3,258,613	59,887	...	3,174,735
...	155,000	...	...	155,000	(S)	**Contributions to employee benefit plans**	155,000	...	...	155,000
...	**3,164,000**	**242,500**	**67,000**	**3,473,500**		**Total Program—Budgetary**	**3,413,613**	**59,887**	**...**	**3,329,735**
						Canadian Transportation Accident Investigation and Safety Board				
...	25,174,000	...	...	25,174,000	10	**Program expenditures**				
...	...	152,500	...	152,500	10b	**Program expenditures**				
...	25,174,000	152,500	...	25,326,500		**Total—Vote 10**	24,617,889	708,611	...	...
...	2,591,000	...	189,000	2,780,000	(S)	**Contributions to employee benefit plans**	2,780,000	...	...	...
...	**27,765,000**	**152,500**	**189,000**	**28,106,500**		**Total Program—Budgetary**	**27,397,889**	**708,611**	**...**	**...**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Chief Electoral Officer				
...	2,637,000	...	...	2,637,000	15	Program expenditures	2,589,017	47,983	...	2,303,285
...	134,000	...	36,475	170,475	(S)	Salary of the Chief Electoral Officer	170,475	...	...	189,765
...	1,000,000	8,955,886	(253,714)	9,702,172	(S)	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	9,702,172	...	...	19,764,156
...	367,000	...	27,000	394,000	(S)	Contributions to employee benefit plans	394,000	...	...	329,000
...	**4,138,000**	**8,955,886**	**(190,239)**	**12,903,647**		**Total Program—Budgetary**	**12,855,664**	**47,983**	**...**	**22,586,206**
						Commissioner of Official Languages				
...	11,356,000	...	...	11,356,000	20	Program expenditures				
...	...	41,000	...	41,000	20c	Program expenditures				
...	...	...	342,449	342,449		Transfer from TB Vote 5[1]				
...	11,356,000	41,000	342,449	11,739,449		Total—Vote 20	11,704,241	35,208	...	11,523,310
...	1,262,000	...	92,000	1,354,000	(S)	Contributions to employee benefit plans	1,354,000	...	...	1,190,000
...	**12,618,000**	**41,000**	**434,449**	**13,093,449**		**Total Program—Budgetary**	**13,058,241**	**35,208**	**...**	**12,713,310**
						Economic Council of Canada				
...	9,252,000	...	...	9,252,000	25	Program expenditures	9,132,107	119,893	...	8,707,103
...	1,068,000	...	78,000	1,146,000	(S)	Contributions to employee benefit plans	1,146,000	...	...	983,000
...	**10,320,000**	**...**	**78,000**	**10,398,000**		**Total Program—Budgetary**	**10,278,107**	**119,893**	**...**	**9,690,103**
						Northern Pipeline Agency				
...	530,000	...	...	530,000	30	Program expenditures	289,691	240,309	...	179,877
...	27,000	...	...	27,000	(S)	Contributions to employee benefit plans	27,000	...	...	22,000
...	**557,000**	**...**	**...**	**557,000**		**Total Program—Budgetary**	**316,691**	**240,309**	**...**	**201,877**

						Public Service Staff Relations Board				
...	9,006,000	...	...	9,006,000	35	Program expenditures				
...	...	...	308,000	308,000		Transfer from TB Vote 5[1]				
...	9,006,000	...	308,000	9,314,000		Total—Vote 35	9,166,433	147,567	...	8,992,429
...	1,046,000	...	76,000	1,122,000	(S)	Contributions to employee benefit plans	1,122,000	...	...	997,000
...	**10,052,000**	...	**384,000**	**10,436,000**		**Total Program—Budgetary**	**10,288,433**	**147,567**	...	**9,989,429**
						Security Intelligence Review Committee				
...	1,407,000	...	...	1,407,000	40	Program expenditures	1,305,677	101,323	...	1,308,152
...	98,000	...	...	98,000	(S)	Contributions to employee benefit plans	98,000	...	...	91,000
...	**1,505,000**	...	...	**1,505,000**		**Total Program—Budgetary**	**1,403,677**	**101,323**	...	**1,399,152**
...	**134,686,000**	**64,996,816**	**2,540,413**	**192,223,229**		**Total Ministry—Budgetary**	**181,686,116**	**10,537,113**	...	**130,043,978**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	5,993,000	...	...	400,000	(47,850)	...	6,345,150	Office of the Prime Minister	6,646,168	(301,018)	...	7,003,271
...	4,953,000	...	119,000	...	(117,974)	...	4,954,026	Ministers' offices	4,915,953	38,073	...	3,657,035
...	14,514,000	...	489,100	600,000	(340,000)	...	15,263,100	Privy Council Office	15,345,384	(82,284)	...	13,513,417
...	6,547,000	...	101,600	...	(206,800)	...	6,441,800	Federal-Provincial Relations Office	6,753,047	(311,247)	...	5,071,377
...	4,167,000	55,604,930	...	(1,600,000)	1,109,900	...	59,281,830	Commissions of Inquiry and Task Forces	42,841,194	16,440,636	...	11,550,636
...	15,849,000	...	529,927	600,000	(58,700)	...	16,920,227	Administration	21,125,106	(4,204,879)	...	16,712,984
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	129,182
...	52,023,000	55,604,930	1,239,627	...	338,576	...	109,206,133	Total—Operating	97,626,852	11,579,281	...	57,637,902
								Capital				
...	...	...	...	...	...	...	...	Privy Council Office	115,257	(115,257)	...	117,366
...	...	...	...	...	...	...	...	Federal-Provincial Relations Office	2,364	(2,364)	...	23,763
...	...	...	...	...	...	...	...	Commissions of Inquiry and Task Forces	1,540,884	(1,540,884)	...	694,886
...	2,479,000	...	...	...	...	...	2,479,000	Administration	3,323,444	(844,444)	...	2,414,246
...	2,479,000	...	...	...	...	...	2,479,000	Total—Capital	4,981,949	(2,502,949)	...	3,250,261
								Transfer payments				
...	65,000	...	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
								Departmental Summary				
...	5,993,000	...	...	400,000	(47,850)	...	6,345,150	Office of the Prime Minister	6,646,168	(301,018)	...	7,003,271
...	4,953,000	...	119,000	...	(117,974)	...	4,954,026	Ministers' offices	4,915,953	38,073	...	3,657,035
...	14,514,000	...	489,100	600,000	(340,000)	...	15,263,100	Privy Council Office	15,460,641	(197,541)	...	13,630,783
...	6,612,000	...	101,600	...	(206,800)	...	6,506,800	Federal-Provincial Relations Office	6,820,411	(313,611)	...	5,160,140
...	4,167,000	55,604,930	...	(1,600,000)	1,109,900	...	59,281,830	Commissions of Inquiry and Task Forces	44,382,078	14,899,752	...	12,245,522
...	18,328,000	...	529,927	600,000	(58,700)	...	19,399,227	Administration	24,448,550	(5,049,323)	...	19,127,230
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	129,182
...	**54,567,000**	**55,604,930**	**1,239,627**	**...**	**338,576**	**...**	**111,750,133**	**Total Department—Budgetary**	**102,673,801**	**9,076,332**	**...**	**60,953,163**

								Canadian Intergovernmental Conference Secretariat				
...	3,157,000	242,500	67,000	...	...	...	3,466,500	**Operating**	3,387,202	79,298	...	3,295,636
...	7,000	...	...	...	...	...	7,000	**Capital**	26,411	(19,411)	...	34,099
...	**3,164,000**	**242,500**	**67,000**	**...**	**...**	**...**	**3,473,500**	**Total Program—Budgetary**	**3,413,613**	**59,887**	**...**	**3,329,735**
								Canadian Transportation Accident Investigation and Safety Board				
								Operating				
...	26,398,000	152,500	...	...	189,000	...	26,739,500	Advancement of transportation safety	25,822,273	917,227	...	...
								Capital				
...	1,367,000	...	...	...	...	...	1,367,000	Advancement of transportation safety	1,575,616	(208,616)	...	...
...	**27,765,000**	**152,500**	**...**	**...**	**189,000**	**...**	**28,106,500**	**Total Program—Budgetary**	**27,397,889**	**708,611**	**...**	**...**
								Chief Electoral Officer				
								Operating				
...	1,000,000	8,955,886	...	...	(1,002,071)	...	8,953,815	Elections	8,953,815	...	...	5,988,594
...	3,115,000	...	...	...	63,475	...	3,178,475	Administration	3,145,674	32,801	...	2,817,599
...	4,115,000	8,955,886	...	...	(938,596)	...	12,132,290	Total—Operating	12,099,489	32,801	...	8,806,193
								Capital				
...	...	...	...	...	578,088	...	578,088	Elections	578,088	...	...	163,817
...	23,000	...	...	...	...	...	23,000	Administration	7,818	15,182	...	4,451
...	23,000	...	...	...	578,088	...	601,088	Total—Capital	585,906	15,182	...	168,268
								Transfer payments				
...	...	...	...	...	170,269	...	170,269	Elections	170,269	...	...	13,611,745
								Program Summary				
...	1,000,000	8,955,886	...	...	(253,714)	...	9,702,172	Elections	9,702,172	...	...	19,764,156
...	3,138,000	...	...	...	63,475	...	3,201,475	Administration	3,153,492	47,983	...	2,822,050
...	**4,138,000**	**8,955,886**	**...**	**...**	**(190,239)**	**...**	**12,903,647**	**Total Program—Budgetary**	**12,855,664**	**47,983**	**...**	**22,586,206**
								Commissioner of Official Languages				
...	12,494,000	41,000	342,449	...	92,000	...	12,969,449	Operating	12,957,155	12,294	...	12,313,323
...	124,000	...	...	...	...	...	124,000	Capital	101,086	22,914	...	399,987
...	**12,618,000**	**41,000**	**342,449**	**...**	**92,000**	**...**	**13,093,449**	**Total Program—Budgetary**	**13,058,241**	**35,208**	**...**	**12,713,310**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Economic Council of Canada				
								Operating				
...	10,120,000	...	...	...	78,000	...	10,198,000	Ongoing work of the Economic Council	9,896,329	301,671	...	9,426,421
								Capital				
...	200,000	...	...	...	...	...	200,000	Ongoing work of the Economic Council	381,778	(181,778)	...	263,682
...	**10,320,000**	**...**	**...**	**...**	**78,000**	**...**	**10,398,000**	**Total Program—Budgetary**	**10,278,107**	**119,893**	**...**	**9,690,103**
								Northern Pipeline Agency				
								Operating				
...	557,000	...	...	...	...	...	557,000	Regulation of construction of the Alaska highway gas pipeline	316,691	240,309	...	201,877
...	**557,000**	**...**	**...**	**...**	**...**	**...**	**557,000**	**Total Program—Budgetary**	**316,691**	**240,309**	**...**	**201,877**
								Public Service Staff Relations Board				
								Operating				
...	6,092,000	...	308,000	...	45,600	...	6,445,600	Staff relations administration	6,293,364	152,236	...	6,004,298
...	3,934,000	...	...	...	30,400	...	3,964,400	Pay Research Bureau	3,803,343	161,057	...	3,623,910
...	10,026,000	...	308,000	...	76,000	...	10,410,000	Total—Operating	10,096,707	313,293	...	9,628,208
								Capital				
...	26,000	...	...	...	...	...	26,000	Staff relations administration	127,403	(101,403)	...	106,352
...	...	...	...	...	...	...	...	Pay Research Bureau	64,323	(64,323)	...	254,869
...	26,000	...	...	...	...	...	26,000	Total—Capital	191,726	(165,726)	...	361,221

Program Summary

...	6,118,000	...	308,000	...	45,600	...	6,471,600	Staff relations administration	6,420,767	50,833	...	6,110,650
...	3,934,000	...	...	...	30,400	...	3,964,400	Pay Research Bureau	3,867,666	96,734	...	3,878,779
...	**10,052,000**	**...**	**308,000**	**...**	**76,000**	**...**	**10,436,000**	**Total Program—Budgetary**	**10,288,433**	**147,567**	**...**	**9,989,429**
								Security Intelligence Review Committee				
...	1,496,000	...	...	...	...	...	1,496,000	Operating	1,234,011	261,989	...	1,321,672
...	9,000	...	...	...	...	...	9,000	Capital	169,666	(160,666)	...	77,480
...	**1,505,000**	**...**	**...**	**...**	**...**	**...**	**1,505,000**	**Total Program—Budgetary**	**1,403,677**	**101,323**	**...**	**1,399,152**
...	**124,686,000**	**64,996,816**	**1,957,876**	**...**	**583,337**	**...**	**192,223,229**	**Total Ministry—Budgetary**	**181,686,116**	**10,537,113**	**...**	**120,042,975**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Federal-Provincial Relations Office				
...	65,000	...	...	...	...	65,000	Institute of Intergovernmental Affairs, Queen's University	65,000	...	...	65,000
...	**65,000**	...	...	...	...	**65,000**	**Total Department**	**65,000**	...	...	**65,000**
							Chief Electoral Officer				
							Contributions				
							Elections				
...	...	...	...	...	170,269	170,269	(S) Reimbursement of candidates' election expenses	170,269	...	...	13,611,745
...	...	...	...	...	**170,269**	170,269	**Total Program**	**170,269**	...	...	**13,611,745**
...	**65,000**	...	...	...	**170,269**	235,269	Total Ministry	**235,269**	...	...	**13,676,745**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	24	...
Total Tax Revenue	24	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	118,313	99,024
Sundries	284,644	117,024
	402,957	216,048
Other non-tax revenue—		
Sale of statutory instruments pursuant to the Statutory Instruments Act	1,421	1,038
Revenue pursuant to the Access to Information Act and Privacy Act	130	150
Sundries	7,065	9,415
	8,616	10,603
Total Non-Tax Revenue	411,573	226,651
Total Department	411,597	226,651
Canadian Intergovernmental Conference Secretariat		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	4,818	2,566
Adjustments to Payables at Year End (PAYE)	14,181	...
	18,999	2,566
Proceeds from sales—		
Crown asset disposal	7	435
Other non-tax revenue—		
Provincial government contributions	1,836,100	863,000
Sundries	752	...
	1,836,852	863,000
Total Program	1,855,858	866,001
Canadian Transportation Accident Investigation and Safety Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	74,999	...
Adjustments to Payables at Year End (PAYE)	29,113	...
	104,112	...
Other non-tax revenue	16,299	...
Total Program	120,411	...
Chief Electoral Officer		
Tax Revenue—		
Goods and services tax	88	...
Total Tax Revenue	88	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	70,043	...
Purchased operating goods or services	203,150	249,961
Capital purchases	...	4,477
Refund of transfer payments to persons	...	52,601
	273,193	307,039
Proceeds from sales—		
Report—Parties' fiscal return	47,524	19,424
Forfeiture of candidates' election deposits	4,800	800
	52,324	20,224
Other non-tax revenue—		
Anonymous donations to candidates	12	...
Other	138,277	14,774
	138,289	14,794
Total Non-Tax Revenue	463,806	342,057
Total Program	463,894	342,057

Revenue—*Concluded*

	Current year	Previous year
	$	$
Commissioner of Official Languages		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	18,361	23,918
Adjustments to Payables at Year End (PAYE)	809	9,045
Total Program	**19,170**	**32,963**
Economic Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	13,785	11,394
Adjustments to Payables at Year End (PAYE)	1,640	2,209
	15,425	13,603
Other non-tax revenue	3,551	86,920
Total Program	**18,976**	**100,523**
Northern Pipeline Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	64,896	...
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	...	55,224
Sundries	...	10
Adjustments to Payables at Year End (PAYE)	...	1,822
	64,896	57,056
Other non-tax revenue—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	203,451	105,532
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
	233,851	135,932
Total Program	**298,747**	**192,988**

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
National Joint Council of the Public Service of Canada—		
Bargaining agents' contribution	30,750	25,500
Refund of travel expenses	682	2,500
Miscellaneous recoveries	17,324	15,156
Adjustments to Payables at Year End (PAYE)	7,070	4,779
	55,826	47,935
Other non-tax revenue—		
Access to information	290	10
Total Program	**56,116**	**47,945**
Security Intelligence Review Committee		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	756	...
Other non-tax revenue	...	78
Total Program	**756**	**78**
Ministry Summary		
Tax Revenue—		
Goods and services tax	112	...
Total Tax Revenue	112	...
Non-Tax Revenue—		
Refunds of previous years' expenditure	955,334	677,210
Proceeds from sales	52,331	20,659
Other non-tax revenue	2,237,748	1,111,337
Total Non-Tax Revenue	3,245,413	1,809,206
Total Ministry	**3,245,525**	**1,809,206**

SECTION 23

1990-91
PUBLIC ACCOUNTS

Public Works

Department
Canada Mortgage and Housing Corporation
National Capital Commission

CONTENTS

	Page
Program objectives and activity descriptions	23.2
Ministry summary	23.3
Programs by activity	23.6
Transfer payments	23.9
Details of amounts credited to the vote	23.11
Revenue	23.11

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Services Program

Objective

To provide common services, appropriate to the client's needs, at market-based rates, in the acquisition, management, operation, and disposal of federal real property; and to provide corporate and administrative support to the Department.

Activity Description

Realty Services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and Engineering Services

To deliver, at market-based rates, real property related architectural and engineering services required for new construction, renovations, maintenance, professional advice, dredging and fleet services, in support of other Government departments, and the Public Works Real Property Program.

Corporate and Administrative Services

To provide executive direction, corporate management and general administrative services and advice in support of all departmental activities.

Real Property Program

Objective

To manage a diverse portfolio of federal real property in order to provide appropriate accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program Coordination

To provide policy and operational advice to the Minister and the Departmental Executive.

Office Facilities

To manage the provision of office facilities centrally in order to appropriately and safely accommodate federal tenants, promote a productive work environment and optimize the federal investment in the buildings.

Federal Facilities

To manage the investment and divestment of a diverse portfolio of federal facilities in the custody of the Minister.

Municipal Grants

To manage the payment of federal grants in lieu of municipal or provincial taxes.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Canada Museums Construction Corporation Inc.

To develop and construct the National Gallery of Canada, and the Canadian Museum of Civilization, located within the National Capital Region, or any other national museum as the Governor in Council may direct from time to time, including acquisition, control, administration and disposal of the lands required.

Old Port of Montréal Corporation Inc.

To develop and promote the development of the Vieux-Port de Montréal lands by putting into place infrastructure, equipment and services.

Harbourfront Corporation

The Corporation is responsible for redeveloping a ninety acre site on the Toronto Waterfront in order to provide better public access and use of the site, as well as optimizing commercial and residential development.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

National Capital Commission

Objective

To make the Capital more representative of Canada and ensure that it is perceived as such by all Canadians, the National Capital Commission will use the Capital to communicate Canada to Canadians; make the Capital Canada's meeting place; and safeguard and preserve the Capital for future generations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Services Program				
...	31,400,000	...	...	31,400,000	1	Public Works Revolving Fund—Operating loss				
...	...	...	23,003,391	23,003,391		Transfer from TB Vote 5[1]				
...	31,400,000	...	23,003,391	54,403,391		Total—Vote 1	53,217,391	1,186,000	...	46,518,751
373,668,819	10,025,000	...	(10,692,102)	373,001,717	(S)	Public Works Revolving Fund	57,380,547	...	315,621,170	14,216,188
373,668,819	41,425,000	...	12,311,289	427,405,108		Total—Public Works Revolving Fund	110,597,938	1,186,000	315,621,170	60,734,939
...	49,400	...	425	49,825	(S)	Minister of Public Works—Salary and motor car allowance	49,825	...	...	48,200
373,668,819	**41,474,400**	**...**	**12,311,714**	**427,454,933**		**Total Program—Budgetary**	**110,647,763**	**1,186,000**	**315,621,170**	**60,783,139**
						Real Property Program				
...	686,766,000	...	...	686,766,000	5	Operating expenditures				
...	...	60,500,000	...	60,500,000	5b	Operating expenditures				
...	...	62,533,155	...	62,533,155	5c	Operating expenditures and contribution				
...	686,766,000	123,033,155	...	809,799,155		Total—Vote 5	789,847,292	19,951,863	...	672,106,040
...	136,407,000	...	...	136,407,000	10	Capital expenditures				
...	...	9,482,153	..	9,482,153	10c	Capital expenditures				
...	136,407,000	9,482,153	...	145,889,153		Total—Vote 10	145,072,471	816,682	...	131,707,372
...	317,170,000	...	(14,802,517)	302,367,483	(S)	Grants to municipalities and other taxing authorities	302,367,483	...	...	284,137,270
...	180,000	...	(180,000)	...	(S)	Dry Dock Subsidy (Dry Docks Subsidies Act)	...	...	...	...
...	1,857,000	...	133,773	1,990,773	(S)	Contributions to employee benefit plans	1,990,773	...	...	1,496,004
...	...	...	288,682	288,682	(S)	Refunds of amounts credited to revenue in previous years	288,682	...	...	2,322,353
...	**1,142,380,000**	**132,515,308**	**(14,560,062)**	**1,260,335,246**		**Total Program—Budgetary**	**1,239,566,701**	**20,768,545**	**...**	**1,091,769,839**
						Crown Corporations Program				
...	5,230,000	...	...	5,230,000	15	Payments to Canada Museums Construction Corporation Inc.				
...	...	2,656,000	...	2,656,000	15b	Payments to Canada Museums Construction Corporation Inc.				
...	5,230,000	2,656,000	...	7,886,000		Total—Vote 15	7,886,000	...	...	33,214,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	2,000,000	...	2,000,000	16b	Payments to Harbourfront Corporation for operating expenditures				
...	...	2,150,000	...	2,150,000	16c	Payments to Harbourfront Corporation for operating and capital expenditures				
...	...	4,150,000	...	4,150,000		Total—Vote 16	3,648,932	501,068	...	3,649,000
...	28,641,000	...	...	28,641,000	20	Payments to Old Port of Montréal Corporation Inc.	14,363,000	14,278,000	...	6,055,150
...	33,871,000	6,806,000	...	40,677,000		Total budgetary	25,897,932	14,779,068	...	42,918,150
...	...	3,700,000	...	3,700,000	L17c	Loans to Harbourfront Corporation	3,700,000	...	...	...
...	33,871,000	6,806,000	...	40,677,000		**Total Program—Budgetary**	25,897,932	14,779,068	...	42,918,150
...	...	3,700,000	...	3,700,000		**Non-budgetary**	3,700,000	...	...	...
373,668,819	1,217,725,400	139,321,308	(2,248,348)	1,728,467,179		**Total Department—Budgetary**	1,376,112,396	36,733,613	315,621,170	1,195,470,328
...	...	3,700,000	...	3,700,000		**Non-budgetary**	3,700,000	...	...	...
						Canada Mortgage and Housing Corporation				
...	1,883,690,000	...	...	1,883,690,000	25	Operating expenditures				
...	...	104,300,000	...	104,300,000	25b	Operating expenditures				
..	1,883,690,000	104,300,000	...	1,987,990,000		Total—Vote 25	1,978,849,827	9,140,173	...	1,735,079,069
...	1,883,690,000	104,300,000	...	1,987,990,000		Total budgetary	1,978,849,827	9,140,173	...	1,735,079,069
					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 21 and the National Housing Act, Section 24, are as follows:				
100,000,000	...	...	...	100,000,000		Section 19. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 less the balance of the Fund. (Net)	...	...	100,000,000	...
286,000,000	...	...	...	286,000,000		Section 26(3). Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	286,000,000	...
249,500,000	...	...	...	249,500,000		Section 27.6(2). Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	249,500,000	...
1,662,106,790	...	...	...	1,662,106,790		Section 34(a). Advances for direct loans under Parts II, IV.2, VI and VI.1 and Section 59. Limit $14,500,000,000. (Gross)	13,000,000	...	1,649,106,790	18,000,000
38,500,000	...	...	...	38,500,000		Section 42(4). Advances for land acquisition for low rental housing. Limit $ 40,000,000. (Gross)	...	...	38,500,000	...
354,200,000	...	...	...	354,200,000		Section 53(3). Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)	...	...	354,200,000	...

174,600,000	...	...	...	174,600,000		Section 56(2). Advances for rehabilitation of existing residential buildings. Limit $500,000,000. (Gross)	12,500,000	...	162,100,000	15,000,000
59,000,000	...	...	...	59,000,000		Section 77(2). Advances for proposal development in housing research and community development. Limit $75,000,000. (Gross)	...	...	59,000,000	...
839,900,000	...	...	...	839,900,000		Section 79(6). Advances and reimbursements for public housing joint projects. Limit $3,000,000,000. (Gross)	70,500,000	...	769,400,000	74,000,000
100,000,000	...	...	...	100,000,000		Section 84(7). Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	...	...	100,000,000	...
111,000,000	...	...	...	111,000,000		Section 89(2). Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)	...	...	111,000,000	...
259,400,000	...	...	...	259,400,000		Section 92(8). Advances and reimbursements for unilateral rural and native housing in a designated area. Limit $400,000,000. (Gross)	45,000,000	...	214,400,000	33,500,000
60,000,000	...	...	...	60,000,000		Not in a designated area. Limit $60,000,000. (Gross)	...	...	60,000,000	...
						(Total of Sections 26(3) to 92(8) gross authorities is $21,552,600,000).				
...	(144,000,000)	...	144,000,000	...	(S)	(L) Advances under the National Housing Act	...	...	...	...
4,294,206,790	(144,000,000)	...	144,000,000	4,294,206,790		Total non-budgetary	141,000,000	...	4,153,206,790	140,500,000
						Total Program—				
...	**1,883,690,000**	**104,300,000**	**...**	**1,987,990,000**		**Budgetary**	**1,978,849,827**	**9,140,173**	**...**	**1,735,079,869**
4,294,206,790	**(144,000,000)**	**...**	**144,000,000**	**4,294,206,790**		**Non-budgetary**	**141,000,000**	**...**	**4,153,206,790**	**140,500,000**
						National Capital Commission				
...	57,968,000	...	...	57,968,000	30	Payment to the National Capital Commission for operating expenditures				
...	...	300,000	...	300,000	30b	Payment to the National Capital Commission for operating expenditures				
...	...	...	708,000	708,000		Transfer from TB Vote 5[1]				
...	57,968,000	300,000	708,000	58,976,000		Total—Vote 30	58,976,000	...	...	61,235,491
...	17,696,000	...	...	17,696,000	35	Payment to the National Capital Commission for capital expenditures	17,696,000	...	...	19,509,000
...	13,400,000	...	...	13,400,000	40	Payment to the National Capital Commission for grants and contributions	13,400,000	...	...	13,400,000
...	**89,064,000**	**300,000**	**708,000**	**90,072,000**		**Total Program—Budgetary**	**90,072,000**	**...**	**...**	**94,144,491**
						Total Ministry—				
373,668,819	**3,190,479,400**	**243,921,308**	**(1,540,348)**	**3,806,529,179**		**Budgetary**	**3,445,034,223**	**45,873,786**	**315,621,170**	**3,826,693,660**
4,294,206,790	**(144,000,000)**	**3,700,000**	**144,000,000**	**4,297,906,790**		**Non-budgetary**	**144,700,000**	**...**	**4,153,206,790**	**140,500,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Services Program				
								Operating				
...	31,449,400	...	23,003,391	...	425	...	54,453,216	Services Program	53,267,216	1,186,000	...	46,566,951
373,668,819	1,659,534,000	...	...	(33,059,662)	(10,692,102)	(1,649,509,000)[1]	339,942,055	Public Works Revolving Fund	24,320,885	...	315,621,170	(10,563,419)
...	(1,649,509,000)	...	...	...	...	1,649,509,000	...	Revenue credited to the vote	...	...	...	...
373,668,819	41,474,400	...	23,003,391	(33,059,662)	(10,691,677)	...	394,395,271	Total—Operating	77,588,101	1,186,000	315,621,170	36,003,532
								Transfer payments				
...	...	...	...	33,059,662	...	...	33,059,662	Public Works Revolving Fund	33,059,662	...	...	24,779,607
								Program Summary				
...	31,449,400	...	23,003,391	...	425	...	54,453,216	Services Program	53,267,216	1,186,000	...	46,566,951
373,668,819	10,025,000	...	...	...	(10,692,102)	...	373,001,717	Public Works Revolving Fund	57,380,547	...	315,621,170	14,216,188
373,668,819	**41,474,400**	**...**	**23,003,391**	**...**	**(10,691,677)**	**...**	**427,454,933**	**Total Program—Budgetary**	**110,647,763**	**1,186,000**	**315,621,170**	**60,783,139**
								Real Property Program				
								Operating				
...	41,998,000	910,000	...	...	347,246	...	43,255,246	Program coordination	45,410,623	(2,155,377)	...	43,682,876
...	686,767,000	115,932,985	...	...	12,998	(162,302,000)	640,410,983	Office facilities	596,241,857	44,169,126	...	495,847,336
...	186,649,000	...	...	15,363,469	62,211	(83,012,469)	119,062,211	Federal facilities	141,332,405	(22,270,194)	...	133,624,519
...	3,118,000	...	...	...	...	...	3,118,000	Municipal grants	2,939,692	178,308	...	2,737,666
...	(229,951,000)	...	...	(15,363,469)	...	245,314,469[2]	...	Revenue credited to the vote	...	...	...	...
...	688,581,000	116,842,985	...	...	422,455	...	805,846,440	Total—Operating	785,924,577	19,921,863	...	675,892,397
								Capital				
...	700,000	...	...	...	...	...	700,000	Program coordination	729,102	(29,102)	...	756,722
...	72,772,000	9,482,153	...	...	...	...	82,254,153	Office facilities	83,778,151	(1,523,998)	...	65,480,022
...	62,935,000	...	...	...	...	...	62,935,000	Federal facilities	60,565,218	2,369,782	...	65,470,628
...	136,407,000	9,482,153	...	...	...	...	145,889,153	Total—Capital	145,072,471	816,682	...	131,707,372

								Transfer payments				
...	42,000	...	...	...	...	...	42,000	**Program coordination**	12,000	30,000	...	32,000
...	180,000	6,190,170	...	...	(180,000)	...	6,190,170	**Federal facilities**	6,190,170	...	...	...
...	317,170,000	...	...	...	(14,802,517)	...	302,367,483	**Municipal grants**	302,367,483	...	...	284,137,270
...	317,392,000	6,190,170	...	...	(14,982,517)	...	308,599,653	**Total—Transfer payments**	308,569,653	30,000	...	284,169,270
								Program Summary				
...	42,740,000	910,000	...	...	347,246	...	43,997,246	**Program coordination**	46,151,725	(2,154,479)	...	44,471,598
...	597,237,000	125,415,138	...	...	12,998	...	722,665,136	**Office facilities**	680,020,008	42,645,128	...	561,327,338
...	182,115,000	6,190,170	...	...	(117,789)	...	188,187,381	**Federal facilities**	208,087,793	(19,900,412)	...	199,095,147
...	320,288,000	...	...	...	(14,802,517)	...	305,485,483	**Municipal grants**	305,307,175	178,308	...	286,874,936
...	1,142,380,000	132,515,308	...	...	(14,560,062)	...	1,260,335,246	**Total Program—Budgetary**	1,239,566,701	20,768,545	...	1,091,769,809
								Crown Corporations Program				
								Operating				
...	5,230,000	2,656,000	...	...	...	...	7,886,000	Canada Museums Construction Corporation Inc.	7,886,000	...	...	33,214,000
...	28,641,000	...	...	...	...	...	28,641,000	Old Port of Montréal Corporation Inc.	14,363,000	14,278,000	...	6,055,150
...	...	4,150,000	...	...	...	...	4,150,000	Harbourfront Corporation	3,648,932	501,068	...	3,649,000
...	33,871,000	6,806,000	...	...	...	...	40,677,000	Total—Operating	25,897,932	14,779,068	...	42,918,150
								Non-budgetary				
...	...	3,700,000	...	...	...	...	3,700,000	Loans to Harbourfront Corporation	3,700,000	...	...	...
								Program Summary				
...	5,230,000	2,656,000	...	...	...	...	7,886,000	Canada Museums Construction Corporation Inc.	7,886,000	...	...	33,214,000
...	28,641,000	...	...	...	...	...	28,641,000	Old Port of Montréal Corporation Inc.	14,363,000	14,278,000	...	6,055,150
...	...	4,150,000	...	...	...	...	4,150,000	Harbourfront Corporation—Budgetary	3,648,932	501,068	...	3,649,000
...	...	3,700,000	...	...	...	...	3,700,000	Loans—Non-budgetary	3,700,000	...	...	...
								Total Program—				
...	33,871,000	6,806,000	...	...	...	...	40,677,000	**Budgetary**	25,897,932	14,779,068	...	42,918,150
...	...	3,700,000	...	...	...	...	3,700,000	**Non-budgetary**	3,700,000	...	...	...
373,668,819	1,217,725,400	139,321,308	23,003,391	...	(25,251,739)	...	1,728,467,179	**Total Department—Budgetary**	1,376,112,396	36,733,613	315,621,170	1,195,470,328
...	...	3,700,000	...	...	...	...	3,700,000	**Non-budgetary**	3,700,000	...	...	...
								Canada Mortgage and Housing Corporation				
...	1,883,690,000	104,300,000	...	...	...	...	1,987,990,000	Operating	1,978,849,827	9,140,173	...	1,735,079,069
4,294,206,790	(144,000,000)	...	...	...	144,000,000	...	4,294,206,790	Non-budgetary	141,000,000	...	4,153,206,790	140,500,000
								Total Program—				
...	1,883,690,000	104,300,000	...	...	...	...	1,987,990,000	**Budgetary**	1,978,849,827	9,140,173	...	1,735,079,069
4,294,206,790	(144,000,000)	...	...	...	144,000,000	...	4,294,206,790	**Non-budgetary**	141,000,000	...	4,153,206,790	140,500,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								National Capital Commission				
...	89,064,000	300,000	708,000	...	...	...	90,072,000	Operating	90,072,000	...	...	94,144,491
...	**89,064,000**	**300,000**	**708,000**	**...**	**...**	**...**	**90,072,000**	**Total Program—Budgetary**	**90,072,000**	**...**	**...**	**94,144,491**
								Total Ministry—				
373,668,819	**3,190,479,400**	**243,921,388**	**23,711,391**	**...**	**(25,251,739)**	**...**	**3,806,529,179**	**Budgetary**	**3,445,034,223**	**45,873,786**	**315,621,170**	**3,834,693,888**
4,294,206,790	**(144,000,000)**	**3,700,000**	**...**	**...**	**144,000,000**	**...**	**4,297,906,790**	**Non-budgetary**	**144,700,000**	**...**	**4,153,206,790**	**149,900,000**

(1) Due to the nature of the operations of the Public Works Revolving Fund, details by activity are not made available for the Services Program.
(2) During the year, the amount of revenue credited to the vote available for spending was increased by $15,363,469.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Services Program				
							Grants				
...	...	...	...	12,000	...	12,000	Canadian Standards Association paid on behalf of the Real Property Program	12,000	...	...	...
...	...	...	...	26,757,946	...	26,757,946	Grants in lieu of property taxes, paid on behalf of Canada Post Corporation	26,757,946	...	...	23,939,004
...	...	...	...	**26,769,946**	...	26,769,946	**Total—Grants**	**26,769,946**	...	...	**23,939,004**
							Contributions				
...	...	...	...	6,190,170	...	6,190,170	Old Port of Chicoutimi paid on behalf of the Real Property Program	6,190,170	...	...	...
...	...	...	...	99,546	...	99,546	Marine remedial works paid on behalf of departmental clients	99,546	...	...	615,603
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	225,000
...	...	...	...	**6,289,716**	...	6,289,716	**Total—Contributions**	**6,289,716**	...	...	**840,603**
...	...	...	...	**33,059,662**	...	33,059,662	**Total Program**	**33,059,662**	...	...	**24,779,607**
							Real Property Program				
							Grants				
							Federal facilities				
...	180,000	...	...	...	(180,000)	...	(S) Dry dock subsidy to Canadian Vickers, Montreal	...	...	...	...
							Municipal grants				
...	317,170,000	...	...	...	(14,802,517)	302,367,483	(S) Grants to municipalities and other taxing authorities	302,367,483	...	...	284,137,270
...	**317,350,000**	...	...	...	**(14,982,517)**	302,367,483	**Total—Grants**	**302,367,483**	...	...	**284,137,270**
							Contributions				
							Program coordination				
...	12,000	...	...	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	30,000	...	...	...	...	30,000	Construction Management Development Institute	...	30,000	...	20,000
...	42,000	...	...	...	...	42,000		12,000	30,000	...	32,000

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Federal facilities				
							Contribution to the City of Chicoutimi for redevelopment project of the Old Port of Chicoutimi				
...	...	6,190,170	...	...	...	6,190,170		6,190,170	...	...	...
...	**42,000**	**6,190,170**	...	...	...	**6,232,170**	**Total—Contributions**	**6,202,170**	**30,000**	...	**32,000**
							Program Summary by Activity				
...	42,000	...	...	...	...	42,000	Program coordination	12,000	30,000	...	32,000
...	180,000	6,190,170	...	...	(180,000)	6,190,170	Federal facilities	6,190,170	...	...	...
...	317,170,000	...	...	...	(14,802,517)	302,367,483	Municipal grants	302,367,483	...	...	284,137,270
...	**317,392,000**	**6,190,170**	...	...	**(14,982,517)**	308,599,653	**Total Program**	**308,569,653**	**30,000**	...	**284,169,270**
...	**317,392,000**	**6,190,170**	...	**33,859,662**	**(14,982,517)**	341,659,315	**Total Department**	341,629,315	**30,000**	...	**308,948,877**
...	**317,392,000**	**6,190,170**	...	**33,859,662**	**(14,982,517)**	341,659,315	**Total Ministry**	**341,629,315**	**30,000**	...	**308,948,877**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Public Works Revolving Fund[1]	1,649,509,000	2,899,238,186	2,055,265,305
Total Program—Budgetary	**1,649,509,000**	**2,899,238,186**	**2,055,265,305**
Real Property Program			
Budgetary (respendable revenues)			
Office facilities	162,302,000	181,467,394	179,013,783
Federal facilities	67,649,000	63,847,075	66,653,454
Total Program—Budgetary[2]	**229,951,000**	**245,314,469**	**245,667,237**
Total Department—Budgetary	**1,879,460,000**	**3,144,552,655**	**2,300,932,542**
Total Ministry—Budgetary	**1,879,460,000**	**3,144,552,655**	**2,300,932,542**

(1) The Main Estimates presentation and previous year format have been revised since the breakdown by activity is not relevant.
(2) During the year, this amount of revenue credited to the vote available for spending was increased by $15,363,469.

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Tax Revenue—		
Goods and services tax	533,786	...
Total Tax Revenue	**533,786**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure	235,136	...
Services and service fees—		
Services fees credited to the Consolidated Revenue Fund	...	320,143
Other non-tax revenue	10,210,301	...
Total Non-Tax Revenue	**10,445,437**	**320,143**
Total Program	**10,979,223**	**320,143**
Real Property Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
National Sea Products Ltd	9,249	9,257
Other accounts—		
Electric Reduction Company of Canada Ltd	51,560	62,714
Viking Rideau Corporation	106,619	106,619
Rental income from properties—		
Residential buildings	...	37,443
Office and administrative buildings	...	218,865
Other rentals	8,320	529,142
	175,748	964,040
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,224,565	2,340,006
Adjustments to Payables at Year End (PAYE)	(473,134)	(5,231,245)
	751,431	(2,891,239)
Privileges, licences and permits—		
Earnings on dry docks	2,102,119	2,242,585
New Westminster River Railway Bridge	3,173,982	2,978,744
	5,276,101	5,221,329
Services and service fees—		
Earnings on dry docks	...	12,734
Services fees credited to the Consolidated Revenue Fund	...	125
	...	12,859

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	337	1
Sale of real estate	42,894,363	10,321,614
Sale of energy	...	116,343
	42,894,700	10,437,958
Other non-tax revenue	22,983,171	28,871,350
Total Program	**72,081,151**	**42,616,297**
Crown Corporations Program		
Non-Tax Revenue—		
Proceeds from sales—		
Sales of real estate	...	1,429,789
Other non-tax revenue	...	475,965
Total Program	**...**	**1,905,754**
Total Department	**83,060,374**	**44,842,194**
Canada Mortgage and Housing Corporation		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation—		
Interest	771,868,896	788,515,026
Transfer of profit	...	33,943,387
	771,868,896	822,458,413
Refunds of previous years' expenditure—		
Urban renewal recoveries	199,847	213,601
Sundry	...	3,712,470
Adjustments to Payables at Year End (PAYE)	13,931,705	29,611,499
	14,131,552	33,537,570
Proceeds from sales	...	45,610
Other non-tax revenue—		
Sundry	15,594,808	20,922,394
Net profits under National Housing Act	14,343,344	...
	29,938,152	20,922,394
Total Program	**815,938,600**	**876,963,987**
Ministry Summary		
Tax Revenue—		
Goods and services tax	533,786	...
Total Tax Revenue	533,786	...
Non-Tax Revenue—		
Return on investments	772,044,644	823,422,453
Refunds of previous years' expenditure	15,118,119	30,646,331
Privileges, licences and permits	5,276,101	5,221,329
Services and service fees	...	333,002
Proceeds from sales	42,894,700	11,913,357
Other non-tax revenue	63,131,624	50,269,709
Total Non-Tax Revenue	898,465,188	921,806,181
Total Ministry	**898,998,974**	**921,806,181**

(1) Interest unless otherwise indicated.

SECTION 24

1990-91
PUBLIC ACCOUNTS

Secretary of State

Department
Canadian Centre for Management Development
Ministry of State (Multiculturalism and Citizenship)
Public Service Commission
Social Sciences and Humanities Research Council

CONTENTS

	Page
Program objectives and activity descriptions	24.2
Ministry summary	24.5
Programs by activity	24.8
Transfer payments	24.11
Details of amounts credited to the vote	24.16
Revenue	24.16

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To enhance among Canadians a sense of belonging to the country by promoting the use and understanding of the traditions and heritage of Canada and by increasing opportunities for participating fully in either official language in the educational, economic and social aspects of life in Canada.

Activity Description

Official Languages—Education

Financial assistance to the provinces and territories to provide anglophones in Quebec and francophones in other provinces and the territories with the opportunity to educate their children in their own language at all levels of the educational system and to benefit from contact with their culture, and to provide all Canadians who wish to do so with the possibility of learning one of the two official languages as a second language and to learn about the culture of that language, including teacher training and upgrading, student bursaries for study at the post-secondary level, for summer language courses and for official-language minotor positions, and bursaries awarded from the Queen Elizabeth Silver Jubilee Endowment Fund; to institutions, and associations for the collection and dissemination of information on the official languages in education and for the development of methods for teaching the official languages.

Official Languages—Promotion

To foster their development, provision of financial and technical assistance to official-language organizations and institutions, for the establishment of community radio, for the establishment of services at the provincial and territorial levels and for the administration of justice in the two official languages. To foster the recognition of official languages, provision of financial and technical assistance to voluntary-sector organizations for activities aimed at increasing awareness of the advantages of linguistic duality or to expand their services in the two official languages. For those objectives, encourage also federal interdepartmental co-ordination relating to official languages.

Translation

Provision of translation, interpretation and terminology services in all languages, including sign language, to Parliament, the Cabinet, the Public Service and the judiciary, and to all agencies created by Parliament or the Governor in Council.

Education Support

Coordination and development of federal Government policies and programs in the field of education; consultations and joint activities with the provinces on matters of common interest related to post-secondary education; administration of post-secondary education payments to the provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act; administration of the Canada Student Loans Act; provision of financial assistance for the development, the promotion and the dissemination of Canadian studies learning materials; cooperation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational forums and activities.

Social Development

Provision of financial and technical support to individuals, non-governmental organizations, voluntary organizations, public and private institutions for the purpose of enabling Canadians to realize their full potential for individual and collective action in addressing their needs and aspirations; promotion and coordination, at the federal level as well as with institutions and the private sector, on specific issues to stimulate changes in attitudes and reduce discriminatory barriers which impede full participation.

State Ceremonial and Canadian Identity

Promotion of knowledge and understanding of Canada, its culture, history and traditions; promotion of participation by Canadians in events of national significance such as the Canada Day celebrations; organization of royal visits and administration of responsibilities related to the Crown and to state protocol.

Regional Operations

Management of social development, translation and citizenship registration activities in all regions of the country, giving particular attention to the specific needs of each region; representation of regional interests to private and public agencies; representation of interest in the regions for the Departments of Secretary of State and Multiculturalism and Citizenship; management of a national network of regional offices, including regional Citizenship courts.

Administration

Provision of executive direction for the Departments of the Secretary of State and Multiculturalism and Citizenship; coordination of policy development and research; development and implementation of management policies and systems and provision of services in the areas of planning, communication, finance, administration, corporate support, personnel, legal services, program evaluation and internal audit.

Canadian Centre for Management Development

Objective

To assist managers to develop the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal Government; to assist managers to understand the policies, operation, organization and dynamics of the federal Government, and its traditions; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description

Management Orientation, Development and Assessment

Includes the provision of mandatory orientation courses; the educational component of the Career Assignment Program; the delivery of optional management development courses and an advanced management course; management issues and seminar programs; the development of case studies and publication of Best Management Practices in support of all courses; the development of a voluntary management assessment program; internal counselling and stress management services available to all senior managers; and the operational services in support of the design and delivery of courses and the faculty.

Management Research, Fellowships and Contributions

Includes the conduct and publication of management research projects on major management issues; a fellowships program for senior public service and private sector officials and academics; the determination of contributions to a variety of management organizations and associations which are engaged in activities related to the mandate of the Centre.

Administration

Includes the Office of the Principal and Deputy Principal, who establish the overall policy direction and orientation of the Canadian Centre for Management Development; the publication of the annual report; the delivery of specialized services to the Centre in planning, communications and marketing, personnel, finance, administration, technology, corporate management systems, evaluation and audit.

Ministry of State (Multiculturalism and Citizenship)

Objective

To strengthen the solidarity of the Canadian people by enabling all Canadians to participate fully and without discrimination in defining and building the nation's future.

Activity Description

Multiculturalism and Citizenship

The Multiculturalism and Citizenship Program is divided into seven basic components to achieve its objective:

- Multiculturalism
- Citizenship Registration and Promotion
- Literacy
- Voluntary Action
- Human Rights
- Regional Operations
- Administration.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing Programs

The Staffing Programs activity encompasses activities in support of delegated and non-delegated staffing, including policy development, resourcing of the Management Category, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities and services in support of recruitment and promotion. This activity also encompasses the delivery of employment equity programs and special development programs in support of the Management Category.

Audit

The Audit activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the Public Service Employment Act and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission.

Appeals and Investigations

The Appeals and Investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the Public Service Employment Act and Regulations in such matters as appointment, demotion and release. In addition, complaints of alleged irregularities in staffing processes and matters of personal harassment in the workplace are investigated. Training, advice and assistance are provided to departments, unions and other interested individuals.

Training Programs

The Training Programs activity encompasses two sub-activities: The Language Training sub-activity provides language training in both official languages and related language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service, and occasionally those of outside clients. It provides second language courses designed to meet the job-related linguistic requirements of departments and a range of advisory, informational and co-ordinating services related to language training.

The Staff Development and Training sub-activity provides supervisory, professional, managerial, discretionary language training, and related training services to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training requirements in departments and a range of advisory, informational and co-ordinating services related to training.

Administration

The Administration activity includes the activities of the Chairman and Commissioners, corporate policy and strategic planning, co-ordination of parts of the Official Languages Program for which the PSC is responsible, management systems and policies, internal audit and program evaluation and financial, personnel and other administrative and support services for the Commission.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	189,648,000	...	...	189,648,000	1	Operating expenditures				
...	...	547,000	...	547,000	1b	Operating expenditures				
...	...	2,272,000	...	2,272,000	1c	Operating expenditures				
...	...	...	9,474,588	9,474,588		Transfer from TB Vote 5[1]				
...	189,648,000	2,819,000	9,474,588	201,941,588		Total—Vote 1	197,668,517	4,273,071	...	185,598,891
...	364,504,500	...	...	364,504,500	5	Grants and contributions				
...	...	1,780,000	...	1,780,000	5b	Grants listed in the Estimates				
...	...	1,144,000	...	1,144,000	5c	Grants listed in the Estimates				
...	364,504,500	2,924,000	...	367,428,500		Total—Vote 5	367,261,650	166,850	...	372,722,368
...	49,400	...	425	49,825	(S)	Secretary of State—Salary and motor car allowance	49,825	...	...	48,200
...	2,216,800,000	(301,800,000)	(53,468,928)	1,861,531,072	(S)	Post-secondary education payments to provinces and territories (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	1,861,531,072	...	...	2,166,078,803
...	463,000,000	(25,000,000)	4,419,260	442,419,260	(S)	Interest payments, liabilities under the Canada Student Loans Act	442,419,260	...	...	408,003,064
...	829,000	...	7,066	836,066	(S)	Salaries of the Lieutenant-Governors (Salaries Act)	836,066	...	...	804,278
...	180,000	...	42,471	222,471	(S)	Payments under Lieutenant-Governors Superannuation Act	222,471	...	...	195,240
...	65,000	...	13,523	78,523	(S)	Supplementary retirement benefits—Former Lieutenant-Governors	78,523	...	...	68,852
...	17,816,000	...	1,317,564	19,133,564	(S)	Contributions to employee benefit plans	19,133,564	...	...	17,248,000
...	3,252,891,900	(321,057,000)	(38,194,031)	2,893,640,869		**Total Department—Budgetary**	2,889,200,948	4,439,921	...	3,150,767,696
						Canadian Centre for Management Development				
...	9,882,000	...	...	9,882,000	10	Program expenditures				
...	...	...	249,000	249,000		Transfer from TB Vote 5[1]				
...	9,882,000	...	249,000	10,131,000		Total—Vote 10	9,789,231	341,769	...	9,193,585
...	857,000	...	62,000	919,000	(S)	Contributions to employee benefit plans	919,000	...	...	758,000
...	10,739,000	...	311,000	11,050,000		**Total Program—Budgetary**	10,708,231	341,769	...	9,951,585

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Ministry of State (Multiculturalism and Citizenship)				
...	76,162,000	...	...	76,162,000	15	Operating expenditures				
...	...	...	1,223,800	1,223,800		Transfer from TB Vote 5[1]				
...	76,162,000	...	1,223,800	77,385,800		Total—Vote 15	60,566,999	16,818,801	...	288,118,229
...	77,018,300	...	...	77,018,300	20	Grants and contributions				
...	...	600,000	...	600,000	20b	Grants listed in the Estimates				
...	77,018,300	600,000	...	77,618,300		Total—Vote 20	52,398,102	25,220,198	...	79,778,356
...	1,847,000	...	134,000	1,981,000	(S)	Contributions to employee benefit plans	1,981,000	...	...	1,676,000
...	**155,027,300**	**600,000**	**1,357,800**	**156,985,100**		**Total Program—Budgetary**	**114,946,101**	**42,038,999**	**...**	**369,572,585**
						Public Service Commission				
...	122,333,000	...	...	122,333,000	25	Program expenditures				
...	...	799,000	...	799,000	25b	Program expenditures				
...	...	3,335,500	...	3,335,500	25c	Program expenditures				
...	...	...	6,824,791	6,824,791		Transfer from TB Vote 5[1]				
...	122,333,000	4,134,500	6,824,791	133,292,291		Total—Vote 25	130,997,781	2,294,510	...	120,519,812
...	13,789,000	...	1,004,000	14,793,000	(S)	Contributions to employee benefit plans	14,793,000	...	...	14,453,000
6,220,151	(103,000)	...	278,661	6,395,812	(S)	Staff Development and Training Revolving Fund—Including deletion of fixed assets $176,000	295,713	...	6,100,099	1,257,267
...	...	...	297,024	297,024		An amount representing the 1990-91 loss as per Vote 26c	297,024	...	...	...
					26c	To authorize the Minister to delete from the accounts of the Staff Development and Training Revolving Fund an amount of up to $800,000 representing the accumulated loss on operations pertaining to the termination of discretionary language training	...	1	...	...
...	...	1	...	1						
6,220,151	(103,000)	1	575,685	6,692,837		Total—Staff Development and Training Revolving Fund	592,737	1	6,100,099	1,257,267
6,220,151	**136,019,000**	**4,134,501**	**8,404,476**	**154,778,128**		**Total Program—Budgetary**	**146,383,518**	**2,294,511**	**6,100,099**	**136,230,079**

						Social Sciences and Humanities Research Council				
...	6,071,000	...	...	6,071,000	30	Operating expenditures				
...	...	693,000	...	693,000	30b	Transfer of $900,000 from Secretary of State Vote 35				
...	...	...	900,000	900,000		Transfer from: Vote 35				
...	...	...	389,400	389,400		TB Vote 5[1]				
...	6,071,000	693,000	1,289,400	8,053,400		Total—Vote 30	8,023,767	29,633	...	6,419,915
...	82,395,000	...	...	82,395,000	35	Grants				
...	...	100,000	...	100,000	35c	Grants listed in the Estimates				
...	...	...	(900,000)	(900,000)		Transfer to Vote 30				
...	82,395,000	100,000	(900,000)	81,595,000		Total—Vote 35	81,595,000	...	...	74,580,000
...	657,000	...	48,000	705,000	(S)	Contributions to employee benefit plans	705,000	...	...	600,000
...	89,123,000	793,000	437,400	90,353,400		Total Program—Budgetary	90,323,767	29,633	...	81,599,915
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Total Ministry—Budgetary	[illegible]	[illegible]	[illegible]	[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,603,000	...	200,000	199,352	636,794	...	2,639,146	Official languages—Education	2,435,668	203,478	...	1,507,043
...	2,595,000	...	200,000	(148,996)	64,850	...	2,710,854	Official languages—Promotion	2,628,173	82,681	...	2,708,866
...	105,138,000	1,121,000	2,000,000	(974,968)	51,880	...	107,335,912	Translation	106,623,135	712,777	...	95,318,792
...	12,743,000	...	1,300,000	(118,897)	38,910	...	13,963,013	Education support	13,478,373	484,640	...	12,848,626
...	9,583,000	(1,210,000)	175,000	541,888	272,370	...	9,362,258	Social development	8,798,912	563,346	...	8,698,611
...	13,485,000	2,712,000	20,000	(904,835)	242,323	...	15,554,488	State ceremonial and Canadian identity	13,328,964	2,225,524	...	11,187,206
...	30,881,000	333,000	2,300,000	314,194	12,970	...	33,841,164	Regional operations	33,022,941	818,223	...	31,396,542
...	29,450,400	(537,000)	3,279,588	1,092,262	13,395	...	33,298,645	Administration	31,770,861	1,527,784	...	32,157,721
...	205,478,400	2,419,000	9,474,588	...	1,333,492	...	218,705,480	Total—Operating	212,087,027	6,618,453	...	195,823,407
								Capital				
...	2,000	...	...	...	...	...	2,000	Official languages—Education	97,513	(95,513)	...	68,302
...	12,000	...	...	...	...	...	12,000	Official languages—Promotion	53,649	(41,649)	...	39,794
...	2,745,000	...	...	...	...	...	2,745,000	Translation	1,912,034	832,966	...	4,876,843
...	9,000	...	...	...	...	...	9,000	Education support	264,377	(255,377)	...	495,274
...	17,000	...	...	...	...	...	17,000	Social development	300,433	(283,433)	...	364,084
...	...	400,000	...	...	...	...	400,000	State ceremonial and Canadian identity	1,047,015	(647,015)	...	63,884
...	23,000	...	...	...	...	...	23,000	Regional operations	450,492	(427,492)	...	486,561
...	56,000	...	...	...	...	...	56,000	Administration	1,483,869	(1,427,869)	...	1,489,393
...	2,864,000	400,000	...	...	...	...	3,264,000	Total—Capital	5,609,382	(2,345,382)	...	7,884,135
								Transfer payments				
...	253,939,000	...	...	(182,000)	...	...	253,757,000	Official languages—Education	253,732,814	24,186	...	246,076,220
...	45,190,000	...	...	(807,794)	...	...	44,382,206	Official languages—Promotion	44,256,145	126,061	...	42,667,951
...	2,681,300,000	(326,800,000)	...	25,000	(49,049,668)	...	2,305,475,332	Education support	2,305,472,680	2,652	...	2,575,708,419
...	61,612,500	2,344,000	...	1,197,794	...	...	65,154,294	Social development	65,147,755	6,539	...	79,840,157
...	2,508,000	580,000	...	(233,000)	47,557	...	2,902,557	State ceremonial and Canadian identity	2,895,145	7,412	...	2,767,407
...	3,044,549,500	(323,876,000)	...	...	(49,002,111)	...	2,671,671,389	Total—Transfer payments	2,671,504,539	166,850	...	2,947,060,154
								Departmental Summary				
...	255,544,000	...	200,000	17,352	636,794	...	256,398,146	Official languages—Education	256,265,995	132,151	...	247,651,565
...	47,797,000	...	200,000	(956,790)	64,850	...	47,105,060	Official languages—Promotion	46,937,967	167,093	...	45,416,611
...	107,883,000	1,121,000	2,000,000	(974,968)	51,880	...	110,080,912	Translation	108,535,169	1,545,743	...	100,195,635
...	2,694,052,000	(326,800,000)	1,300,000	(93,897)	(49,010,758)	...	2,319,447,345	Education support	2,319,215,430	231,915	...	2,589,052,319
...	71,212,500	1,134,000	175,000	1,739,682	272,370	...	74,533,552	Social development	74,247,100	286,452	...	88,902,852

								State ceremonial and Canadian identity	17,271,124	1,585,921	...	14,018,497
...	15,993,000	3,692,000	20,000	(1,137,835)	289,880	...	18,857,045	Regional operations	33,473,433	390,731	...	31,883,103
...	30,904,000	333,000	2,300,000	314,194	12,970	...	33,864,164	Administration	33,254,730	99,915	...	33,647,114
...	29,506,400	(537,000)	3,279,588	1,092,262	13,395	...	33,354,645					
...	**3,252,891,900**	**(321,057,000)**	**9,474,588**	**...**	**(47,668,619)**	**...**	**2,893,640,869**	**Total Department—Budgetary**	**2,889,200,948**	**4,439,921**	**...**	**3,150,767,696**
								Canadian Centre for Management Development				
								Operating				
								Management orientation, development and				
...	5,359,000	...	154,000	...	38,000	...	5,551,000	assessment	5,786,119	(235,119)	...	3,425,026
								Management research, fellow-				
...	680,000	...	10,000	...	4,000	...	694,000	ships and contributions	813,788	(119,788)	...	374,138
...	3,250,000	...	85,000	...	20,000	...	3,355,000	Administration	3,386,377	(31,377)	...	4,905,798
...	9,289,000	...	249,000	...	62,000	...	9,600,000	Total—Operating	9,986,284	(386,284)	...	8,704,962
								Capital				
...	1,200,000	...	...	...	...	...	1,200,000	Administration	535,612	664,388	...	1,096,623
								Transfer payments				
								Management research, fellow-				
...	250,000	...	...	...	...	...	250,000	ships and contributions	186,335	63,665	...	150,000
								Program Summary				
								Management orientation, development and				
...	5,359,000	...	154,000	...	38,000	...	5,551,000	assessment	5,786,119	(235,119)	...	3,425,026
								Management research, fellow-				
...	930,000	...	10,000	...	4,000	...	944,000	ships and contributions	1,000,123	(56,123)	...	524,138
...	4,450,000	...	85,000	...	20,000	...	4,555,000	Administration	3,921,989	633,011	...	6,002,421
...	**10,739,000**	**...**	**249,000**	**...**	**62,000**	**...**	**11,050,000**	**Total Program—Budgetary**	**10,708,231**	**341,769**	**...**	**9,951,585**
								Ministry of State (Multiculturalism and Citizenship)				
...	77,977,000	...	1,223,800	...	134,000	...	79,334,800	Operating	61,894,323	17,440,477	...	289,102,815
...	32,000	...	...	...	...	...	32,000	Capital	653,676	(621,676)	...	691,414
...	77,018,300	600,000	...	...	...	...	77,618,300	Transfer payments	52,398,102	25,220,198	...	79,778,356
...	**155,027,300**	**600,000**	**1,223,800**	**...**	**134,000**	**...**	**156,985,100**	**Total Program—Budgetary**	**114,946,101**	**42,038,999**	**...**	**369,572,585**
								Public Service Commission				
								Operating				
...	63,223,000	3,531,000	1,682,822	(278,204)	411,000	...	68,569,618	Staffing programs	67,606,699	962,919	...	57,372,915
...	2,982,000	(50,000)	162,381	...	2,000	...	3,096,381	Audit	2,887,417	208,964	...	2,910,250
...	4,690,000	(32,000)	242,876	(3,088)	26,000	...	4,923,788	Appeals and investigations	4,842,554	81,234	...	4,789,055
6,220,151	57,339,000	(297,999)	2,578,856	...	879,685	(23,018,000)	43,701,693	Training programs	36,609,792	991,802	6,100,099	37,557,030
...	29,325,000	(227,000)	2,157,856	281,292	261,000	...	31,798,148	Administration	29,252,432	2,545,716	...	30,489,271
...	(23,018,000)	...	...	...	...	23,018,000	...	Revenue credited to the vote	...	...	...	...
6,220,151	134,541,000	2,924,001	6,824,791	...	1,579,685	...	152,089,628	Total—Operating	141,198,894	4,790,635	6,100,099	133,118,521

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	564,000	247,000	...	...	...	...	811,000	Staffing programs	2,057,833	(1,246,833)	...	759,246
...	41,000	...	...	...	...	...	41,000	Audit	153,339	(112,339)	...	136,381
...	50,000	(5,000)	...	...	...	...	45,000	Appeals and investigations	101,155	(56,155)	...	104,023
...	518,000	29,000	...	...	...	...	547,000	Training programs	916,199	(369,199)	...	1,293,342
...	305,000	939,500	...	...	...	...	1,244,500	Administration	1,956,098	(711,598)	...	818,566
...	1,478,000	1,210,500	...	...	...	...	2,688,500	Total—Capital	5,184,624	(2,496,124)	...	3,111,558
								Program Summary				
...	63,78 .00	3,778,000	1,682,822	(278,204)	411,000	...	69,380,618	Staffing programs	69,664,532	(283,914)	...	58,132,161
...	3,023,000	(50,000)	162,381	...	2,000	...	3,137,381	Audit	3,040,756	96,625	...	3,046,631
...	4,740,000	(37,000)	242,876	(3,088)	26,000	...	4,968,788	Appeals and investigations	4,943,709	25,079	...	4,893,078
6,220,151	34,839,000	(268,999)	2,578,856	...	879,685	...	44,248,693	Training programs	37,525,991	622,603	6,100,099	38,850,372
...	29,630,000	712,500	2,157,856	281,292	261,000	...	33,042,648	Administration	31,208,530	1,834,118	...	31,307,837
6,220,151	**136,019,000**	**4,134,501**	**6,824,791**	**...**	**1,579,685**	**...**	**154,778,128**	**Total Program—Budgetary**	**146,383,518**	**2,294,511**	**6,100,099**	**136,230,079**
								Social Sciences and Humanities Research Council				
								Operating				
...	6,498,000	693,000	389,400	900,000	48,000	...	8,528,400	Administration	8,498,767	29,633	...	6,988,915
								Capital				
...	230,000	...	...	...	...	...	230,000	Administration	230,000	...	...	31,000
								Transfer payments				
...	82,395,000	100,000	...	(900,000)	...	...	81,595,000	Grants and scholarships	81,595,000	...	...	74,580,000
								Program Summary				
...	82,395,000	100,000	...	(900,000)	...	...	81,595,000	Grants and scholarships	81,595,000	...	...	74,580,000
...	6,728,000	693,000	389,400	900,000	48,000	...	8,758,400	Administration	8,728,767	29,633	...	7,019,915
...	**89,123,000**	**793,000**	**389,400**	**...**	**48,000**	**...**	**90,353,400**	**Total Program—Budgetary**	**90,323,767**	**29,633**	**...**	**81,599,915**
6,220,151	**3,643,800,200**	**(315,529,499)**	**18,161,579**	**...**	**(45,844,934)**	**...**	**3,306,807,497**	**Total Ministry—Budgetary**	**3,251,562,565**	**49,144,833**	**6,100,099**	**3,748,121,200**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Official languages—Promotion				
							Grants to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages				
...	34,619,000	...	...	(3,911,180)	...	30,707,820		30,686,975	20,845	...	27,716,446
							Education support				
							Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies				
...	865,000	...	...	(118,527)	...	746,473		746,473	...	...	861,112
							Social development				
							Grants to voluntary organizations, Canadian institutions, individuals, the private sector and other levels of government for the purpose of furthering participation in Canadian society				
...	16,122,000	2,344,000	...	(4,273,054)	...	14,192,946		14,189,091	3,855	...	19,303,560
							Grant to the University of British Columbia for the establishment of a disability centre				
...	1,000,000	...	...	...	...	1,000,000		1,000,000	...	...	1,000,000
							Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers				
...	26,072,500	...	...	(3,848,703)	...	22,223,797		22,222,938	859	...	23,098,970
...	43,194,500	2,344,000	...	(8,121,757)	...	37,416,743		37,412,029	4,714	...	43,402,530
							State ceremonial and Canadian identity				
							Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	30,000	...	...	...	...	30,000	Newfoundland	30,000	...	...	30,000
...	18,000	...	...	...	...	18,000	Prince Edward Island	18,000	...	...	18,000
...	20,000	...	...	...	...	20,000	Nova Scotia	20,000	...	...	20,000
...	20,000	...	...	...	...	20,000	New Brunswick	20,000	...	...	20,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	30,000	...	...	...	...	30,000	Quebec	30,000	...	...	30,000
...	30,000	...	...	...	...	30,000	Ontario	30,000	...	...	30,000
...	25,000	...	...	...	...	25,000	Manitoba	25,000	...	...	25,000
...	25,000	...	...	...	...	25,000	Saskatchewan	25,000	...	...	25,000
...	25,000	...	...	...	...	25,000	Alberta	25,000	...	...	25,000
...	30,000	...	...	...	...	30,000	British Columbia	30,000	...	...	30,000
...	2,010,000	580,000	...	(233,000)	...	2,357,000	Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage	2,349,588	7,412	...	2,245,488
...	180,000	...	...	...	42,471	222,471	(S) Payments under Lieutenant-Governors Superannuation Act	222,471	...	...	195,240
...	65,000	...	...	...	5,086	70,086	(S) Supplementary retirement benefits—Former Lieutenant-Governors	70,086	...	...	60,679
...	2,508,000	580,000	...	(233,000)	47,557	2,902,557		2,895,145	7,412	...	2,754,407
...	**81,186,500**	**2,924,000**	**...**	**(12,384,464)**	**47,557**	**71,773,593**	**Total—Grants**	**71,740,622**	**32,971**	**...**	**74,734,495**
							Contributions				
							Official languages—Education				
...	251,402,000	...	...	(693,992)	...	250,708,008	Contributions in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	250,684,749	23,259	...	243,056,489
...	1,689,000	...	...	300,450	...	1,989,450	Contributions in respect of programs relating to the use of official languages in areas of territorial responsibility	1,989,450	...	...	2,058,022
...	848,000	...	...	211,542	...	1,059,542	Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	1,058,615	927	...	961,709
...	253,939,000	...	...	(182,000)	...	253,757,000		253,732,814	24,186	...	246,076,220

							Official languages—Promotion				
							Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages				
...	10,571,000	...	...	3,103,386	...	13,674,386		13,569,170	105,216	...	**14,951,505**
							Education support				
							(S) Post-secondary education payments to the provinces and territories pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act				
...	2,216,800,000	(301,800,000)	...	...	(53,468,928)	1,861,531,072		1,861,531,072	...	...	**2,166,078,803**
							(S) The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act				
...	463,000,000	(25,000,000)	...	...	4,419,260	442,419,260		442,419,260	...	...	**408,003,064**
							Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies				
...	635,000	...	...	143,527	...	778,527		775,875	2,652	...	**765,440**
...	2,680,435,000	(326,800,000)	...	143,527	(49,049,668)	2,304,728,859		2,304,726,207	2,652	...	**2,574,847,307**
							Social development				
							Contributions to voluntary organizations, Canadian institutions, individuals, and private sector and other levels of government for the purpose of furthering participation in Canadian society				
...	100,000	...	...	4,890,928	...	4,990,928		4,990,927	1	...	**4,992,946**
							Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres				
...	18,318,000	...	...	4,428,623	...	22,746,623		22,744,799	1,824	...	**31,444,681**
...	18,418,000	...	...	9,319,551	...	27,737,551		27,735,726	1,825	...	**36,437,627**
							State ceremonial and Canadian identity				
...	...	...	...	...	...	...	**Items not required for the current year**	...	...	...	**13,000**
...	**2,963,363,000**	**(326,800,000)**	...	**12,384,464**	**(49,049,668)**	2,599,897,796	**Total—Contributions**	**2,599,763,917**	**133,879**	...	**2,872,325,659**
							Departmental Summary by Activity				
...	253,939,000	...	...	(182,000)	...	253,757,000	Official languages—Education	253,732,814	24,186	...	246,076,220
...	45,190,000	...	...	(807,794)	...	44,382,206	Official languages—Promotion	44,256,145	126,061	...	42,667,951
...	2,681,300,000	(326,800,000)	...	25,000	(49,049,668)	2,305,475,332	Education support	2,305,472,680	2,652	...	2,575,708,419
...	61,612,500	2,344,000	...	1,197,794	...	65,154,294	Social development	65,147,755	6,539	...	79,840,157
...	2,508,000	580,000	...	(233,000)	47,557	2,902,557	State ceremonial and Canadian identity	2,895,145	7,412	...	2,767,407
...	**3,044,549,500**	**(323,876,000)**	...	...	**(49,002,111)**	2,671,671,389	**Total Department**	**2,671,504,539**	**166,850**	...	**2,947,060,154**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Canadian Centre for Management Development				
							Contributions				
...	250,000	...	...	...	...	250,000	Management research, fellowships and contributions	186,335	63,665	...	150,000
...	**250,000**	...	...	...	...	**250,000**	**Total Program**	**186,335**	**63,665**	...	**150,000**
							Ministry of State (Multiculturalism and Citizenship)				
							Grants				
							Multiculturalism and citizenship				
...	24,753,000	600,000	...	(2,047,215)	...	23,305,785	Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	22,911,735	394,050	...	21,378,460
...	24,000,000	...	...	...	...	24,000,000	Grant to the Canadian Race Relations Foundation	...	24,000,000	...	...
...	22,658,000	...	...	(3,398,549)	...	19,259,451	Grants to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities	19,255,496	3,955	...	19,400,062
...	**71,411,000**	**600,000**	...	**(5,445,764)**	...	**66,565,236**	**Total—Grants**	**42,167,231**	**24,398,005**	...	**40,778,522**
							Contributions				
							Multiculturalism and citizenship				
...	2,200,000	...	...	2,231,215	...	4,431,215	Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development	3,941,016	490,199	...	4,990,960
...	3,407,300	...	...	3,214,549	...	6,621,849	Contributions to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities	6,289,855	331,994	...	5,190,876
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	28,817,998
...	**5,607,300**	...	...	**5,445,764**	...	**11,053,064**	**Total—Contributions**	**10,230,871**	**822,193**	...	**38,999,834**
...	**77,018,300**	**600,000**	...	...	...	**77,618,300**	**Total Program**	**52,398,102**	**25,220,198**	...	**79,778,356**

							Social Sciences and Humanities Research Council			
							Grants			
							Grants and scholarships			
...	82,395,000	100,000	...	(900,000)	...	81,595,000	Grants and scholarships	81,595,000	...	74,580,000
...	**82,395,000**	**100,000**	...	**(900,000)**	...	**81,595,000**	**Total Program**	**81,595,000**	...	**74,580,000**
...	**3,304,212,800**	**(323,176,000)**	...	**(900,000)**	**(49,002,111)**	**2,831,134,689**	**Total Ministry**	**2,805,683,976**	**25,450,713**	...	**3,181,508,514**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Public Service Commission			
Budgetary (respendable revenues)			
Training programs			
Staff Development and Training Revolving Fund	23,018,000	23,897,017	11,116,303
Total Program—Budgetary	**23,018,000**	23,897,017	**11,116,303**
Total Ministry—Budgetary	**23,018,000**	23,897,017	**11,116,303**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	924	...
Total Tax Revenue	**924**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Transfer payments to provinces and territories	391,211	905,425
Other transfer payments	833,590	789,523
Canada student loans—Cancellation—Principal	508,497	133,786
Adjustments to Payables at Year End (PAYE)	593,579	1,697,681
Sundries	513,106	509,521
	2,839,983	4,035,936
Other non-tax revenue—		
Canada Student Loans—Principal	51,552,992	51,507,709
Canada Student Loans—Interest	26,802,954	28,451,251
Interpreter contract and travel recoveries	1,523,653	1,106,449
Sundries	223,422	182,258
	80,103,021	81,247,667
Total Non-Tax Revenue	**82,943,004**	**85,283,603**
Total Department	**82,943,928**	**85,283,603**
Canadian Centre for Management Development		
Tax Revenue—		
Goods and services tax	65	...
Total Tax Revenue	**65**	**...**
Non-Tax Revenue—		
Refunds of previous year's expenditure—		
Refunds of purchased operating goods or services	27,251	162
Adjustments to Payables at Year End (PAYE)	(11,670)	...
	15,581	162
Services and service fees	3,718	2,997
Total Non-Tax Revenue	**19,299**	**3,159**
Total Program	**19,364**	**3,159**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry of State (Multiculturalism and Citizenship)		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,016,624	...
Adjustments to Payables at Year End (PAYE)	1,575,223	...
	2,591,847	...
Privileges, licences and permits—		
Citizenship registration	6,953,944	5,524,960
Other non-tax revenue	199,503	1,100
Total Program	**9,745,294**	**5,526,060**
Public Service Commission		
Tax Revenue—		
Goods and services tax	1,883	...
Total Tax Revenue	**1,883**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	261,927	353,740
Adjustments to Payables at Year End (PAYE)	188,178	433,818
	450,105	787,558
Services and service fees	118,820	293,612
Other non-tax revenue	170,739	185,263
Total Non-Tax Revenue	**739,664**	**1,266,433**
Total Program	**741,547**	**1,266,433**

	Current year	Previous year
	$	$
Social Sciences and Humanities Research Council		
Non-Tax Revenue—		
Refunds of previous year's expenditure—		
Refunds of overpayments and unspent monies on transfer payments	412,585	663,834
Refunds of goods / services expenditures	802	...
Adjustments to Payables at Year End (PAYE)	3,372	5,855
	416,759	669,689
Other non-tax revenue	...	15
Total Program	**416,759**	**669,704**
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,872	...
Total Tax Revenue	**2,872**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,314,275	5,493,345
Privileges, licences and permits	6,953,944	5,524,960
Services and service fees	122,538	296,609
Other non-tax revenue	80,473,263	81,434,045
Total Non-Tax Revenue	**93,864,020**	**92,748,959**
Total Ministry	**93,866,892**	**92,748,959**

SECTION 25

1990-91
PUBLIC ACCOUNTS

Solicitor General

Department
Canadian Security Intelligence Service
Correctional Service
National Parole Board
Royal Canadian Mounted Police
Royal Canadian Mounted Police External Review Committee
Royal Canadian Mounted Police Public Complaints Commission

CONTENTS

	Page
Program objectives and activity descriptions	25.2
Ministry summary	25.4
Programs by activity	25.7
Transfer payments	25.10
Details of amounts credited to the vote	25.13
Revenue	25.13

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description

Ministry Secretariat

The Secretariat provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan, develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Review Agencies

The Office of the Inspector General of CSIS monitors the compliance by the Service with its operational policies; reviews operational activities of the Service; submits an annual certificate on the Service's operations to the Solicitor General and conducts such reviews of specific activities of the Service as may be directed.

The Office of the Correctional Investigator investigates and reports on problems of offenders that come within the responsibility of the Solicitor General of Canada.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description

Correctional Operations

Provision of health care services to promote and ensure the physical and mental well-being of inmates; supervision and control of inmates in concert with physical and perimeter security, internal security operations and preventive security measures to ensure security of correctional institutions; and case management services including classification, correctional treatment planning, monitoring of offender progress, conditional release planning, case assessment, community supervision and aftercare services.

Correctional Programs

Provision of programs in academic and vocational education, social, cultural and personal development, occupational development, employment, and chaplaincy in order to enhance the likelihood of successful reintegration of offenders into the community.

Technical and Inmate Services

Provision of goods, materials and institutional services to meet basic needs of inmates and staff; facility planning, management of construction projects, and determination of building standards and specifications; and maintenance of facilities, equipment and plant operations.

Management and Administration

Provision of overall management direction, corporate policy development, coordination of strategic and operational planning, research, program evaluation, audit, legal services, parliamentary relations, executive correspondence and liaison; administration of the inmate complaints and grievances procedure, the Privacy Act and Access to Information Act; and provision of services in personnel, finance, systems, administration and communications.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board Operations

In accordance with the provisions of the Parole Act, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Enforcement of Federal Statutes and Executive Orders

Prevents, detects and investigates offences against federal statutes; provides investigational assistance and protective security to other federal departments and agencies; and protects internationally protected persons and senior Canadian government officials.

Police Services Under Contract

Prevents and detects crime, enforces laws and maintains law and order in provinces, territories and municipalities under contract.

Law Enforcement Services

Assists Canadian law enforcement agencies by providing specialized police services such as: specialized police training; forensic laboratory services; identification and criminal records services; and integrated automated information services.

Administration

Provides co-ordination and common support services for the program.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and examines complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	27,768,000	...	...	27,768,000	1	Program expenditures				
...	...	...	1,810,091	1,810,091		Transfer from TB Vote 5[1]				
...	27,768,000	...	1,810,091	29,578,091		Total—Vote 1	28,412,563	1,165,528	...	26,790,143
...	49,400	...	425	49,825	(S)	Solicitor General—Salary and motor car allowance	49,825	...	...	48,200
...	2,066,000	...	150,000	2,216,000	(S)	Contributions to employee benefit plans	2,216,000	...	...	1,921,000
...	**29,883,400**	**...**	**1,960,516**	**31,843,916**		**Total Department—Budgetary**	**30,678,388**	**1,165,528**	**...**	**28,759,343**
						Canadian Security Intelligence Service				
...	189,951,000	...	...	189,951,000	5	Program expenditures				
...	...	15,374,300	...	15,374,300	5b	Program expenditures				
...	189,951,000	15,374,300	...	205,325,300		Total—Vote 5	204,975,445	349,855	...	163,892,900
...	**189,951,000**	**15,374,300**	**...**	**205,325,300**		**Total Program—Budgetary**	**204,975,445**	**349,855**	**...**	**163,892,900**
						Correctional Service				
...	738,872,000	...	...	738,872,000	10	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	1	...	1	10b	Grant listed in the Estimates				
...	...	1	...	1	10c	Grant listed in the Estimates				
...	...	...	33,660,182	33,660,182		Transfer from TB Vote 5[1]				
...	738,872,000	2	33,660,182	772,532,184		Total—Vote 10	765,370,207	7,161,977	...	723,005,048
...	106,624,000	...	...	106,624,000	15	Penitentiary Service and National Parole Service—Capital expenditures	88,179,660	18,444,340	...	92,016,642
...	201,000	...	(130,873)	70,127	(S)	Pensions and other employee benefits	70,127	...	...	171,440
...	67,925,000	...	4,946,000	72,871,000	(S)	Contributions to employee benefit plans	72,871,000	...	...	60,993,000
...	...	...	12,260	12,260	(S)	Forgiveness of parolee loans	12,260	...	...	8,570
...	...	...	459	459	(S)	Refunds of amounts credited to revenue in previous years	459	...	...	...
...	913,622,000	2	38,488,028	952,110,030		Total budgetary	926,503,713	25,606,317	...	876,194,700

34,854	...	...	...	34,854		L14b Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1982-83. Limit $50,000. (Net)	3,048	...	31,806	1,669
...	913,622,000	2	38,488,028	952,110,030		**Total Program—**				
						Budgetary	926,583,713	25,686,317	...	876,194,700
34,854	...	...	...	34,854		**Non-budgetary**	3,048	...	31,806	1,669
						National Parole Board				
...	19,554,000	...	...	19,554,000	20	Program expenditures				
...	...	165,000	...	165,000	20b	Program expenditures				
...	...	...	1,937,000	1,937,000		Transfer from TB Vote 5[1]				
...	19,554,000	165,000	1,937,000	21,656,000		Total—Vote 20	21,259,716	396,284	...	20,436,012
...	2,416,000	...	176,000	2,592,000	(S)	Contributions to employee benefit plans	2,592,000	...	...	2,129,000
...	21,970,000	165,000	2,113,000	24,248,000		**Total Program—Budgetary**	23,851,716	396,284	...	22,565,012
						Royal Canadian Mounted Police				
...	833,298,000	...	...	833,298,000	25	Operating expenditures				
					25c	Transfer of $1,064,386 from Solicitor General Vote 30				
...	...	500,000	...	500,000						
...	...	...	1,064,386	1,064,386		Transfer from: Vote 30				
...	...	...	31,117,258	31,117,258		TB Vote 5[1]				
...	833,298,000	500,000	32,181,644	865,979,644		Total—Vote 25	862,111,277	3,868,367	...	801,323,170
...	111,665,000	...	...	111,665,000	30	Capital expenditures				
...	...	...	(1,064,386)	(1,064,386)		Transfer to Vote 25				
...	111,665,000	...	(1,064,386)	110,600,614		Total—Vote 30	110,565,233	35,381	...	105,543,015
...	193,069,000	...	(13,969,384)	179,099,616	(S)	Pensions and other employee benefits—Members of the Force	179,099,616	...	...	146,608,814
...	15,058,000	...	1,083,096	16,141,096	(S)	Contributions to employee benefit plans	16,141,096	...	...	13,802,425
...	1,153,090,000	500,000	18,230,970	1,171,820,970		**Total Program—Budgetary**	1,167,917,222	3,903,748	...	1,067,277,424
						Royal Canadian Mounted Police External Review Committee				
...	1,048,000	...	...	1,048,000	35	Program expenditures				
...	...	185,000	...	185,000	35b	Program expenditures				
...	...	...	35,000	35,000		Transfer from TB Vote 5[1]				
...	1,048,000	185,000	35,000	1,268,000		Total—Vote 35	1,249,503	18,497	...	915,008
...	107,000	...	...	107,000	(S)	Contributions to employee benefit plans	107,000	...	...	95,000
...	1,155,000	185,000	35,000	1,375,000		**Total Program—Budgetary**	1,356,503	18,497	...	1,010,008

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mounted Police Public Complaints Commission				
...	3,633,000	...	...	3,633,000	40	Program expenditures	3,632,872	128	...	2,854,485
...	233,000	...	...	233,000	(S)	Contributions to employee benefit plans	233,000	...	...	160,000
...	**3,866,000**	...	...	3,866,000		**Total Program—Budgetary**	3,865,872	**128**	...	3,014,485
						Total Ministry—				
...	**2,313,537,400**	**16,224,302**	**60,827,514**	**2,390,589,216**		**Budgetary**	**2,359,148,859**	**31,440,357**	...	**2,162,713,872**
34,854	...	...	...	**34,854**		**Non-budgetary**	**3,048**	...	**31,806**	**1,669**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	22,693,400	...	1,684,303	529,916	150,425	...	25,058,044	Ministry Secretariat	23,388,536	1,669,508	...	21,921,277
...	2,211,000	...	125,788	(508,656)	...	...	1,828,132	Review agencies	1,865,588	(37,456)	...	1,486,104
...	24,904,400	...	1,810,091	21,260	150,425	...	26,886,176	Total—Operating	25,254,124	1,632,052	...	23,407,381
								Capital				
...	700,000	...	...	(15,326)	...	...	684,674	Ministry Secretariat	1,168,722	(484,048)	...	1,118,225
...	58,000	...	...	80,000	...	...	138,000	Review agencies	142,010	(4,010)	...	195,494
...	758,000	...	...	64,674	...	...	822,674	Total—Capital	1,310,732	(488,058)	...	1,313,719
								Transfer payments				
...	4,221,000	...	...	(85,934)	...	...	4,135,066	Ministry Secretariat	4,113,532	21,534	...	4,038,243
								Departmental Summary				
...	27,614,400	...	1,684,303	428,656	150,425	...	29,877,784	Ministry Secretariat	28,670,790	1,206,994	...	27,077,745
...	2,269,000	...	125,788	(428,656)	...	...	1,966,132	Review agencies	2,007,598	(41,466)	...	1,681,598
...	**29,883,400**	**...**	**1,810,091**	**...**	**150,425**	**...**	**31,843,916**	**Total Department—Budgetary**	**30,678,388**	**1,165,528**	**...**	**28,759,343**
								Canadian Security Intelligence Service				
...	189,951,000	15,374,300	...	...	...	...	205,325,300	Operating	204,975,445	349,855	...	163,892,900
...	**189,951,000**	**15,374,300**	**...**	**...**	**...**	**...**	**205,325,300**	**Total Program—Budgetary**	**204,975,445**	**349,855**	**...**	**163,892,900**
								Correctional Service				
								Operating				
...	458,349,000	...	22,074,347	...	3,243,599	...	483,666,946	Correctional operations	469,161,697	14,505,249	...	453,113,490
...	109,404,000	...	2,898,142	...	426,266	...	112,728,408	Correctional programs	120,208,557	(7,480,149)	...	97,120,369
...	128,731,000	...	3,493,927	...	513,425	...	132,738,352	Technical and inmate services	133,808,888	(1,070,536)	...	130,577,421
...	109,028,550	...	5,193,766	...	775,429	...	114,997,745	Management and administration	113,746,519	1,251,226	...	101,854,609
...	805,512,550	...	33,660,182	...	4,958,719	...	844,131,451	Total—Operating	836,925,661	7,205,790	...	782,665,889
								Capital				
...	528,000	...	...	...	...	...	528,000	Correctional operations	1,546,803	(1,018,803)	...	667,627
...	2,020,000	...	...	...	...	...	2,020,000	Correctional programs	2,721,208	(701,208)	...	1,865,631
...	98,334,000	...	...	(6,790,457)	...	...	91,543,543	Technical and inmate services	67,082,085	24,461,458	...	65,980,472
...	5,742,000	...	...	...	...	...	5,742,000	Management and administration	10,039,107	(4,297,107)	...	11,012,182
...	106,624,000	...	...	(6,790,457)	...	...	99,833,543	Total—Capital	81,389,203	18,444,340	...	79,525,912

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	1,027,000	1	...	...	...	...	1,027,001	Correctional operations	1,273,311	(246,310)	...	1,161,356
								Technical and inmate				
...	...	...	...	6,790,457	...	...	6,790,457	services	6,790,457	...	...	12,490,730
...	458,450	1	...	...	(130,873)	...	327,578	Management and administration	125,081	202,497	...	350,813
...	1,485,450	2	...	6,790,457	(130,873)	...	8,145,036	Total—Transfer payments	8,188,849	(43,813)	...	14,002,899
								Non-budgetary				
34,854	...	...	...	...	...	...	34,854	Correctional operations	3,048	...	31,806	1,669
								Program Summary				
								Correctional operations—				
...	459,904,000	1	22,074,347	...	3,243,599	...	485,221,947	Budgetary	471,981,811	13,240,136	...	454,942,473
34,854	...	...	...	...	...	...	34,854	Non-budgetary	3,048	...	31,806	1,669
...	111,424,000	...	2,898,142	...	426,266	...	114,748,408	Correctional programs	122,929,765	(8,181,357)	...	98,986,000
								Technical and inmate				
...	227,065,000	...	3,493,927	...	513,425	...	231,072,352	services	207,681,430	23,390,922	...	209,048,623
...	115,229,000	1	5,193,766	...	644,556	...	121,067,323	Management and administration	123,910,707	(2,843,384)	...	113,217,604
								Total Program—				
...	**913,622,000**	**2**	**33,660,182**	**...**	**4,827,846**	**...**	**952,110,030**	**Budgetary**	**926,503,713**	**25,606,317**	**...**	**876,194,700**
34,854	**...**	**...**	**...**	**...**	**...**	**...**	**34,854**	**Non-budgetary**	**3,048**	**...**	**31,806**	**1,669**
								National Parole Board				
								Operating				
...	21,941,000	165,000	1,937,000	...	176,000	...	24,219,000	Parole Board operations	23,717,787	501,213	...	22,264,333
								Capital				
...	29,000	...	...	...	...	...	29,000	Parole Board operations	133,929	(104,929)	...	300,679
...	**21,970,000**	**165,000**	**1,937,000**	**...**	**176,000**	**...**	**24,248,000**	**Total Program—Budgetary**	**23,851,716**	**396,284**	**...**	**22,565,012**
								Royal Canadian Mounted Police				
								Operating				
								Enforcement of federal statutes				
...	482,144,000	...	7,360,799	...	(4,022,189)	(11,545,000)	473,937,610	and executive orders	469,295,744	4,641,866	...	400,324,202
...	715,328,000	...	12,394,072	...	(6,254,916)	(510,733,000)	210,734,156	Police services under contract	130,954,271	79,779,885	...	149,870,513
...	100,910,000	...	2,746,746	...	(950,218)	(2,711,000)	99,995,528	Law enforcement services	117,765,167	(17,769,639)	...	108,711,166
...	233,091,000	500,000	8,615,641	1,064,386	(1,961,597)	(640,000)	240,669,430	Administration	303,808,330	(63,138,900)	...	269,006,298
...	(525,629,000)	...	...	...	...	525,629,000	...	Revenue credited to the vote	...	...	...	...
...	1,005,844,000	500,000	31,117,258	1,064,386	(13,188,920)	...	1,025,336,724	Total—Operating	1,021,823,512	3,513,212	...	927,912,179

								Capital				
								Enforcement of federal statutes and executive orders	28,170,225	3,984,775	...	14,484,983
...	32,155,000	...	...	...	...	...	32,155,000					
...	47,097,000	...	...	...	...	...	47,097,000	Police services under contract	47,148,278	(51,278)	...	62,413,761
...	23,726,000	...	...	...	...	...	23,726,000	Law enforcement services	12,642,190	11,083,810	...	15,709,643
...	8,687,000	...	...	(1,064,386)	...	...	7,622,614	Administration	22,604,540	(14,981,926)	...	12,934,628
...	111,665,000	...	...	(1,064,386)	...	...	110,600,614	**Total—Capital**	110,565,233	35,381	...	105,543,015
								Transfer payments				
...	508,000	...	...	...	...	...	508,000	Law enforcement services	381,189	126,811	...	398,079
...	35,073,000	...	...	...	302,632	...	35,375,632	Administration	35,147,288	228,344	...	33,424,151
...	35,581,000	...	...	...	302,632	...	35,883,632	**Total—Transfer payments**	35,528,477	355,155	...	33,822,230
								Program Summary				
								Enforcement of federal statutes and executive orders	497,465,969	8,626,641	...	414,809,185
...	502,754,000	...	7,360,799	...	(4,022,189)	...	506,092,610					
...	251,692,000	...	12,394,072	...	(6,254,916)	...	257,831,156	Police services under contract	178,102,549	79,728,607	...	212,284,274
...	122,433,000	...	2,746,746	...	(950,218)	...	124,229,528	Law enforcement services	130,788,546	(6,559,018)	...	124,818,888
...	276,211,000	500,000	8,615,641	...	(1,658,965)	...	283,667,676	Administration	361,560,158	(77,892,482)	...	315,365,077
...	1,153,090,000	500,000	31,117,258	...	(12,886,288)	...	1,171,820,970	**Total Program—Budgetary**	1,167,917,222	3,903,748	...	1,067,277,424
								Royal Canadian Mounted Police External Review Committee				
...	1,125,000	185,000	35,000	14,100	...	...	1,359,100	Operating	1,327,618	31,482	...	979,124
...	30,000	...	...	(14,100)	...	...	15,900	Capital	28,885	(12,985)	...	30,884
...	1,155,000	185,000	35,000	...	...	...	1,375,000	**Total Program—Budgetary**	1,356,503	18,497	...	1,010,008
								Royal Canadian Mounted Police Public Complaints Commission				
...	3,786,000	...	...	33,000	...	...	3,819,000	Operating	3,753,479	65,521	...	2,769,878
...	80,000	...	...	(33,000)	...	...	47,000	Capital	112,393	(65,393)	...	244,607
...	3,866,000	...	...	...	...	...	3,866,000	**Total Program—Budgetary**	3,865,872	128	...	3,014,485
...	[illegible]	[illegible]	[illegible]	...	(7,732,817)	...	2,390,589,216	**Total Ministry—**				
34,854	...	...	...	...	...	...	34,854	**Budgetary**	2,399,148,859	31,648,287	...	[illegible]
								Non-budgetary	3,048	...	[illegible]	[illegible]

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Ministry Secretariat				
...	49,000	...	...	...	...	49,000	Canadian Association of Chiefs of Police	49,000	...	...	49,000
...	122,500	...	...	...	...	122,500	Canadian Criminal Justice Association	122,500	...	...	122,500
...	50,000	...	...	...	...	50,000	John Howard Society	50,000	...	...	50,000
...	1,782,649	...	...	...	...	1,782,649	Authorized after-care agencies	1,782,589	60	...	1,782,649
...	**2,004,149**	...	...	...	...	2,004,149	**Total—Grants**	**2,004,089**	**60**	...	**2,004,149**
							Contributions				
							Ministry Secretariat				
...	1,866,851	...	...	(79,684)	...	1,787,167	Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,765,693	21,474	...	1,695,440
...	350,000	...	...	(6,250)	...	343,750	Core funding—National voluntary organizations	343,750	...	...	338,654
...	**2,216,851**	...	...	**(85,934)**	...	2,130,917	**Total—Contributions**	**2,109,443**	**21,474**	...	**2,034,094**
...	**4,221,000**	...	...	**(85,934)**	...	4,135,066	**Total Department**	**4,113,532**	**21,534**	...	**4,038,243**
							Correctional Service				
							Grants				
							Correctional operations				
...	...	1	...	...	...	1	Grant to the University of Saskatchewan, College of Medicine for a psychiatric residency seat	...	1	...	...
							Management and administration				
...	201,000	...	...	...	(130,873)	70,127	(S) Pensions and other employee benefits	70,127	...	...	171,440
...	70,000	...	...	...	...	70,000	Penitentiary inmates accident compensation	54,954	15,046	...	83,154

...	187,450	...	...	...	...	187,450	Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	...	187,450	...	87,719
...	...	1	...	...	...	1	Grant to the Carleton University, Department of Psychology for a faculty position in Correctional Psychology and Research	...	1	...	...
...	458,450	1	...	...	(130,873)	327,578		125,081	202,497	...	342,313
...	**458,450**	**2**	**...**	**...**	**(130,873)**	**327,579**	**Total—Grants**	**125,081**	**202,498**	**...**	**342,313**
							Contributions				
							Correctional operations				
...	1,027,000	...	...	...	...	1,027,000	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	1,273,311	(246,311)	...	1,161,356
							Technical and inmate services				
...	...	...	...	6,790,457	...	6,790,457	Contributions towards construction done by provinces or municipalities	6,790,457	...	...	12,490,730
							Management and administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,500
...	**1,027,000**	**...**	**...**	**6,790,457**	**...**	**7,817,457**	**Total—Contributions**	**8,063,768**	**(246,311)**	**...**	**13,660,586**
							Program Summary by Activity				
...	1,027,000	1	...	...	...	1,027,001	Correctional operations	1,273,311	(246,310)	...	1,161,356
...	...	...	...	6,790,457	...	6,790,457	Technical and inmate services	6,790,457	...	...	12,490,730
...	458,450	1	...	...	(130,873)	327,578	Management and administration	125,081	202,497	...	350,813
...	**1,485,450**	**2**	**...**	**6,790,457**	**(130,873)**	**8,145,036**	**Total Program**	**8,188,849**	**(43,813)**	**...**	**14,002,899**
							Royal Canadian Mounted Police				
							Grants				
							Administration				
...	2,500	...	...	...	...	2,500	Royal Canadian Mounted Police Veterans Association	2,500	...	...	2,500
...	2,500	...	...	...	...	2,500	International Association of Chiefs of Police	1,804	696	...	...
...	1,000,000	...	...	...	...	1,000,000	Payments, in the nature of Workers' Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	772,352	227,648	...	620,781
...	30,261,000	...	...	...	(677,242)	29,583,758	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	29,583,758	...	...	28,820,297
...	3,720,000	...	...	...	982,097	4,702,097	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	4,702,097	...	...	3,895,392
...	87,000	...	...	...	(2,223)	84,777	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	84,777	...	...	85,181
...	**35,073,000**	**...**	**...**	**...**	**302,632**	**35,375,632**	**Total—Grants**	**35,147,288**	**228,344**	**...**	**33,424,151**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Law enforcement services				
							Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College				
...	508,000	...	...	...	...	508,000	courses	381,189	126,811	...	398,079
...	**508,000**	**...**	**...**	**...**	**...**	**508,000**	**Total—Contributions**	**381,189**	**126,811**	**...**	**398,079**
							Program Summary by Activity				
...	508,000	...	...	...	...	508,000	Law enforcement services	381,189	126,811	...	398,079
...	35,073,000	...	...	...	302,632	35,375,632	Administration	35,147,288	228,344	...	33,424,151
...	**35,581,000**	**...**	**...**	**...**	**302,632**	**35,883,632**	**Total Program**	**35,528,477**	**355,155**	**...**	**33,822,230**
...	**41,287,450**	**2**	**...**	**6,704,523**	**171,759**	**48,163,734**	**Total Ministry**	**47,830,858**	**332,876**	**...**	**51,863,372**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Enforcement of federal statutes and executive orders			
Native policing	11,545,000	7,183,934	4,033,309
Police services under contract			
Provincial/Territorial	346,890,000	374,406,408	342,957,047
Municipal	163,843,000	198,422,908	163,205,328
	510,733,000	572,829,316	506,162,375
Law enforcement services			
Police Information Retrieval System	2,711,000	3,206,828	2,918,765
Administration			
Miscellaneous	640,000	494,301	314,215
Total Program—Budgetary	**525,629,000**	**583,714,379**	**513,428,664**
Total Ministry—Budgetary	**525,629,000**	**583,714,379**	**513,428,664**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	219,843	23,769
Refunds of previous years' expenditure—Other Government Departments	258	...
Adjustments to Payables at Year End (PAYE)	365,847	247,931
	585,948	271,700
Services and service fees	157	355
Total Department	**586,105**	**272,055**
Canadian Security Intelligence Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	83,841	126,059
Adjustments to Payables at Year End (PAYE)	301,345	177,453
	385,186	303,512
Other non-tax revenue	44,633	125,329
Total Program	**429,819**	**428,841**
Correctional Service		
Tax Revenue—		
Goods and services tax	107,685	...
Total Tax Revenue	**107,685**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	434,034	823,844
Adjustments to Payables at Year End (PAYE)	1,950,745	1,882,858
	2,384,779	2,706,702
Privileges, licences and permits—		
Rentals	596,536	30,296
Recovery of university fees from inmates	...	17,243
Staff colleges rentals—Other Government Departments	11,112	...
	607,648	47,539

Revenue—*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Shipping by Correctional Service vehicles	284	...
Inmate work projects	47,037	...
Laundry service	132,319	116,592
Inmate maintenance—Contracted (Federal-provincial agreements)	229,003	362,751
Psychiatric services—Contracted	827,760	817,265
Access to information fees	1,578	1,352
Sundry	...	89,290
	1,237,981	1,387,250
Proceeds from sales—		
Sale of farm produce	215,726	199,206
Sale of inmate canteen	9,693,480	8,525,807
Sale of manufactured products	11,893,671	11,711,255
	21,802,877	20,436,268
Other non-tax revenue—		
Fines and forfeitures	77,045	74,866
Provincial sales tax commissions	1,074	993
Inmate clothing—Includes loans repaid	50	428
Claims for the Crown	18,983	13,408
Premium and discount on exchange	408	2,916
Meal sales	79,220	...
Board and lodging—Inmates	148,423	128,885
Miscellaneous	84,100	146,601
	409,303	368,097
Total Non-Tax Revenue	**26,442,588**	**24,945,856**
Total Program	**26,550,273**	**24,945,856**
National Parole Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Ontario government sales tax refund	3,682	799
Adjustments to Payables at Year End (PAYE)	1,038	1,140
Sundries	3,011	13,378
	7,731	15,317
Other non-tax revenue	5	70
Total Program	**7,736**	**15,387**

	Current year	Previous year
	$	$
Royal Canadian Mounted Police		
Tax Revenue—		
Goods and services tax	92,757	...
Total Tax Revenue	**92,757**	**...**
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	18,140	3,659
Transfer of profit	19,278	215,233
	37,418	218,892
Refunds of previous years' expenditure—		
Repayment by provinces for various investments	591,692	996,523
Repayment for services rendered to other Government departments	1,511,711	519,338
Repayment for repairs to motor vehicles	384,264	235,589
Refunds from private firms	579,754	924,620
Adjustments to Payables at Year End (PAYE)	10,572,297	1,462,037
Sundries	3,682	8,760
	13,643,400	4,146,867
Privileges, licences and permits—		
Rental of public buildings and property	4,877,593	4,416,640
Paid parking	46,845	52,899
	4,924,438	4,469,539
Services and service fees—		
Access to information	1,655	2,263
Proceeds from sales—		
Sale of cloth to manufacturers	1,523,777	966,604
Sale of kit and clothing to members	362,021	254,927
Sale of kit and clothing to provinces for auxiliary members	194,220	127,957
RCMP Mess meals—		
Paylist deductions	1,561,749	895,059
Taxable cash sales	999,671	961,572
Non-taxable cash sales	1,174,018	1,182,136
Per-diem board Mess payments	407,956	374,951
Sale of ammunition to members	2,200	4,348
Sale of breathalyser supplies	24,600	12,870
Sale—Accident report/photo	86,688	60,527
Quarterly subscription fees	119,597	90,785
Sundry sales	19,845	1,371
	6,476,342	4,933,107

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Payment to RCMP Officers Pension Fund	23,475	24,044
Payment for Musical Ride performances	52,500	70,500
Damage assessment against members—Motor vehicles	1,569	5,088
Payment for training services at Depot	51,501	73,716
Compensation for provincial sales tax	62	269
Insurance refund—Members injury accident	124,350	104,767
Sundries	220,259	575,096
	473,716	853,480
Total Non-Tax Revenue	**25,556,969**	**14,624,148**
Total Program	**25,649,726**	**14,624,148**
Ministry Summary		
Tax Revenue—		
Goods and services tax	200,442	...
Total Tax Revenue	200,442	...
Non-Tax Revenue—		
Return on investments	37,418	218,892
Refunds of previous years' expenditure	17,007,044	7,444,098
Privileges, licences and permits	5,532,086	4,517,078
Services and service fees	1,239,793	1,389,868
Proceeds from sales	28,279,219	25,369,375
Other non-tax revenue	927,657	1,346,976
Total Non-Tax Revenue	53,023,217	40,286,287
Total Ministry	**53,223,659**	**40,286,287**

SECTION 26

1990-91
PUBLIC ACCOUNTS

Supply and Services

Department
Royal Canadian Mint

CONTENTS

	Page
Program objectives and activity descriptions	26.2
Ministry summary	26.3
Programs by activity	26.5
Transfer payments	26.7
Details of amounts credited to the vote	26.8
Revenue	26.8

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To provide Receiver General programs in the areas of payment and banking services, maintenance of the central Government fiscal accounts and associated reports; certain services in the area of compensation and personnel; and common services on a revenue dependent basis, for the supply of goods and certain services required by departments and agencies, and the disposal of Crown owned material; all designed to enhance Government efficiency, effectiveness and economy, taking into account the contribution of these activities to the support of national objectives.

Activity Description

Supply Operations

The provision of goods and services of both a commercial and technically complex nature. The provision of specialized printing, film and video, exhibit and advertising services to Parliament and Government departments. The effective, efficient and economical management on behalf of departments and agencies of the procurement aspects of major crown projects. The financing, as required, on a cost reimbursable basis, of the acquisition and stockpiling of defence supplies or strategic materials, and the provision of supply support initiatives which contribute to departmental programs.

Regional Operations

The operation of the Receiver General payments, production and delivery systems; the production of and delivery of payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police, the procurement of goods and services, locally, in Canada and abroad and the provision of disposal services for surplus material in the custody of Government departments, agencies, and Crown corporations.

Management and Operational Services

The management of the Consolidated Revenue Fund; the maintenance of the central accounts of Canada and preparation of the Public Accounts reports. The administration of systems required for payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police. The provision of accounting, advisory and data processing services on request from departments to the Government as a whole.

Reciprocal Taxation

The remittance by the federal Government (directly or indirectly) to participating provinces, payments in lieu of provincial taxes and fees (includes provincial general sales taxes, motor fuel, tobacco and amusement taxes, and motor vehicle registration fees) on its consumption or use of goods and services. In return, the participating provincial governments pay federal sales and excise taxes on their purchases of goods.

Program Administration

The provision of direction and control for the efficient and effective delivery of the supply and services program, also including the provision of support services, e.g., development and operation of financial management systems, development and operation of management information systems, development of strategic plans; allocation and monitoring of resources; formulation and maintenance of policies; coordination of effective customer and supplier relations; human resources planning and development; and the development and maintenance of security policies.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	266,781,000	...	...	266,781,000	1	Operating expenditures				
...	...	15,769,000	...	15,769,000	1b	Operating expenditures				
...	...	...	24,392,993	24,392,993		Transfer from TB Vote 5[1]				
...	...	...	(1,414,000)	(1,414,000)		Transfer to Vote 5				
...	266,781,000	15,769,000	22,978,993	305,528,993		Total—Vote 1	304,471,021	1,057,972	...	270,827,728
...	13,025,000	...	...	13,025,000	5	Capital expenditures				
...	...	10,997,000	...	10,997,000	5b	Capital expenditures				
...	...	499,000	...	499,000	5c	Transfer of $1,414,000 from Supply and Services Vote 1				
...	...	...	1,414,000	1,414,000		Transfer from Vote 1				
...	13,025,000	11,496,000	1,414,000	25,935,000		Total—Vote 5	25,804,776	130,224	...	6,168,983
...	200,000	...	...	200,000	10	Minister of State (Housing) Exempt Staff Funds (Public Service Employment Act)				
...	...	50,000	...	50,000	10c	Minister of State (Housing) Exempt Staff Funds (Public Service Employment Act)				
...	200,000	50,000	...	250,000		Total—Vote 10	231,417	18,583	...	195,994
...	49,400	...	425	49,825	(S)	Minister of Supply and Services—Salary and motor car allowance	49,825	...	...	48,200
...	31,887,000	...	2,322,000	34,209,000	(S)	Contributions to employee benefit plans	34,209,000	...	...	30,000,000
					(S)	Reciprocal Taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	247,185,863	...	...	319,087,751
...	311,000,000	...	(63,814,137)	247,185,863						
128,859,480	7,119,000	...	(7,119,000)	128,859,480	(S)	Supply Revolving Fund	(10,081,915)	...	139,541,395	2,257,422
73,675,993	(1,600,000)	...	1,600,000	73,675,993	(S)	Defence Production Revolving Fund	...	...	73,675,993	(32,913)
...	...	...	32,646	32,646	(S)	Federal Court awards	32,646	...	...	...
202,535,473	628,461,400	27,315,000	(42,585,073)	815,726,800		Total budgetary	601,302,633	1,206,779	213,217,388	628,553,165
					L15b	Imprest funds, accountable advances and recoverable advances; to increase funds from $17,000,000 to $22,000,000 in accordance with Finance Vote L29g, Appropriation Act No. 2, 1967. (Net)	1,120,130	...	14,428,472	...
...	...	5,000,000	10,548,602[2]	15,548,602						
...	...	...	...	...		Appropriations not required for the current year	...	...	...	40,000,000
...	...	5,000,000	10,548,602	15,548,602		Total non-budgetary	1,120,130	...	14,428,472	40,000,000
						Total Department—				
202,535,473	**628,461,400**	**27,315,000**	**(42,585,073)**	**815,726,800**		**Budgetary**	**601,302,633**	**1,206,779**	**213,217,388**	**628,553,165**
...	**...**	**5,000,000**	**10,548,602**	**15,548,602**		**Non-budgetary**	**1,120,130**	**...**	**14,428,472**	**40,000,000**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mint				
					(S)	(L) Loans to the Mint pursuant to the Royal Canadian Mint Act: Section 17(1) the aggregate of amounts outstanding at any time shall not exceed $50,000,000 November 1987. (Net)				
36,437,913	...	...	...	36,437,913			(2,673,065)	...	39,110,978	(2,673,065)
36,437,913	**...**	**...**	**...**	**36,437,913**		**Total Program—Non-budgetary**	**(2,673,065)**	**...**	**39,110,978**	**(2,673,065)**
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		**Total Ministry—**				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		**Budgetary**	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		**Non-budgetary**	[illegible]	[illegible]	[illegible]	[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) This amount represents the unused authority brought foward from the previous years.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	484,166,000	...	...	(647,000)	(5,519,000)	(464,639,000)	13,361,000	Supply operations	7,606,535	...	...	31,646,724
...	342,104,000	5,650,000	...	406,000	806,895	(226,657,000)	122,309,895	Regional operations	128,957,925	...	...	123,004,000
								Revolving Funds (Supply operations and				
202,535,473	...	...	404,879	...	...	...	202,940,352	Regional operations)	...	(11,170,601)	213,217,388	...
202,535,473	*826,270,000*	*5,650,000*	*404,879*	*(241,000)*	*(4,712,105)*	*(691,296,000)*	*338,611,247*	*Total*	*136,564,460*	*(11,170,601)*	*213,217,388*	*154,650,724*
								Management and operational				
...	195,738,000	5,740,000	23,988,114	17,562,000	959,915	(89,646,000)	154,342,029	services	127,064,362	27,277,667	...	91,490,955
...	98,452,400	4,429,000	...	(18,735,000)	555,615	(55,920,000)	28,782,015	Program administration	47,410,863	(18,628,848)	...	39,489,378
...	...	...	...	...	32,646	...	32,646	Federal Court awards	32,646	...	...	...
...	(836,862,000)	...	...	...	...	836,862,000	...	Revenue credited to the vote	...	...	...	...
202,535,473	283,598,400	15,819,000	24,392,993	(1,414,000)	(3,163,929)	...	521,767,937	Total—Operating	311,072,331	(2,521,782)	213,217,388	285,631,057
								Capital				
...	14,884,000	...	...	...	...	...	14,884,000	Supply operations	13,634,846	1,249,154	...	13,283,771
...	4,682,000	...	...	411,000	...	...	5,093,000	Regional operations	2,233,300	2,859,700	...	2,560,601
...	*19,566,000*	...	...	*411,000*	...	...	*19,977,000*	*Total*	*15,868,146*	*4,108,854*	...	*15,844,372*
								Management and operational				
...	10,085,000	11,176,000	...	1,260,000	...	...	22,521,000	services	23,780,794	(1,259,794)	...	4,928,572
...	1,718,000	320,000	...	(257,000)	...	...	1,781,000	Program administration	900,992	880,008	...	557,715
...	31,369,000	11,496,000	...	1,414,000	...	...	44,279,000	Total—Capital	40,549,932	3,729,068	...	21,330,659
								Transfer payments				
...	2,494,000	...	...	...	...	...	2,494,000	Supply operations	2,494,507	(507)	...	2,503,698
...	*2,494,000*	...	...	...	...	...	*2,494,000*	*Total*	*2,494,507*	*(507)*	...	*2,503,698*
...	311,000,000	...	...	...	(63,814,137)	...	247,185,863	Reciprocal taxation	247,185,863	...	...	319,087,751
...	313,494,000	...	...	...	(63,814,137)	...	249,679,863	Total—Transfer payments	249,680,370	(507)	...	321,591,449
								Non-budgetary				
								Extend purpose of Finance				
...	...	5,000,000	...	...	10,548,602	...	15,548,602	Vote L29g	1,120,130	...	14,428,472	...
								Activities not required				
...	...	...	...	...	...	...	...	for the current year	...	...	...	40,000,000
...	...	5,000,000	...	...	10,548,602	...	15,548,602	Total—Non-budgetary	1,120,130	...	14,428,472	40,000,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	36,905,000	...	...	(647,000)	(5,519,000)	...	30,739,000	Supply operations	23,735,888	...	...	47,434,193
...	120,129,000	5,650,000	...	817,000	806,895	...	127,402,895	Regional operations	131,191,225	...	...	125,564,601
202,535,473	...	...	404,879	...	...	...	202,940,352	Revolving Funds	...	(7,062,254)	213,217,388	...
202,535,473	*157,034,000*	*5,650,000*	*404,879*	*170,000*	*(4,712,105)*	...	*361,082,247*	*Total*	*154,927,113*	*(7,062,254)*	*213,217,388*	*172,998,794*
...	116,177,000	16,916,000	23,988,114	18,822,000	959,915	...	176,863,029	Management and operational services	150,845,156	26,017,873	...	96,419,527
...	311,000,000	...	...	...	(63,814,137)	...	247,185,863	Reciprocal taxation	247,185,863	...	...	319,087,751
...	44,250,400	4,749,000	...	(18,992,000)	555,615	...	30,563,015	Program administration	48,311,855	(17,748,840)	...	40,047,093
...	...	...	...	...	32,646	...	32,646	Federal Court awards	32,646	...	...	...
...	...	5,000,000	...	...	10,548,602	...	15,548,602	Extend purpose of Finance Vote L29g—Non-budgetary	1,120,130	...	14,428,472	...
...	...	...	...	...	...	...	...	Activities not required for the current year—Non-budgetary	...	...	...	40,000,000
								Total Department—				
202,535,473	**628,461,400**	**27,315,000**	**24,392,993**	**...**	**(66,978,066)**	**...**	**815,726,800**	**Budgetary**	**601,302,633**	**1,206,779**	**213,217,388**	**628,553,165**
...	**...**	**5,000,000**	**...**	**...**	**10,548,602**	**...**	**15,548,602**	**Non-budgetary**	**1,120,130**	**...**	**14,428,472**	**40,000,000**
								Royal Canadian Mint				
36,437,913	...	...	...	...	...	...	36,437,913	Non-budgetary	(2,673,065)	...	39,110,978	(2,673,065)
								Total Program—				
36,437,913	**...**	**...**	**...**	**...**	**...**	**...**	**36,437,913**	**Non-budgetary**	**(2,673,065)**	**...**	**39,110,978**	**(2,673,065)**
								Total Ministry—				
202,535,473	**628,461,400**	**27,315,000**	**24,392,993**	**...**	**(66,978,066)**	**...**	**815,726,800**	**Budgetary**	**601,302,633**	**1,206,779**	**213,217,388**	**628,553,165**
36,437,913	**...**	**5,000,000**	**...**	**...**	**10,548,602**	**...**	**51,986,515**	**Non-budgetary**	**(1,552,935)**	**...**	**53,539,450**	**37,326,935**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Contributions				
							Supply operations				
							Contributions to organizations, associations, and individuals for projects to promote public education and awareness of science and technology				
...	2,494,000	...	...	...	...	2,494,000		2,494,507	(507)	...	2,503,698
...	**2,494,000**	**...**	**...**	**...**	**...**	**2,494,000**	**Total—Contributions**	**2,494,507**	**(507)**	**...**	**2,503,698**
							Other transfer payments				
							Reciprocal taxation				
							(S) Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part VII				
...	311,000,000	...	...	...	(63,814,137)	247,185,863		247,185,863	...	...	319,087,751
...	**311,000,000**	**...**	**...**	**...**	**(63,814,137)**	**247,185,863**	**Total—Other transfer payments**	**247,185,863**	**...**	**...**	**319,087,751**
							Departmental Summary by Activity				
...	2,494,000	...	...	...	...	2,494,000	Supply operations	2,494,507	(507)	...	2,503,698
...	311,000,000	...	...	...	(63,814,137)	247,185,863	Reciprocal taxation	247,185,863	...	...	319,087,751
...	**313,494,000**	**...**	**...**	**...**	**(63,814,137)**	**249,679,863**	**Total Department**	**249,680,370**[1]	**(507)**	**...**	**321,591,449**
...	**313,494,000**	**...**	**...**	**...**	**(63,814,137)**	**249,679,863**	**Total Ministry**	**249,680,370**	**(507)**	**...**	**321,591,449**

(S) Statutory transfer payment.

(1) As a result of provincial sales taxes paid directly by the Supply Revolving Fund to the various provincial governments, this amount differs by $78,166 from the amount reported under Standard Object 10 in Table 3 (Section 1 of this volume).

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Supply operations			
Recoveries from the provision of goods and services sold to other Government departments and agencies	464,639,000	498,834,407	456,325,220
Regional operations			
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	226,657,000	204,472,242	227,804,106
Management and operational services			
Recoveries from the provision of services in support of the Receiver General function, and in the areas of compensation, personnel, finance, management consulting, auditing and advisory services	89,646,000	95,398,347	98,103,000
Program administration			
Recoveries for the cost of general administrative services provided to the Supply Revolving Fund and to other Government departments	55,920,000	52,054,000	58,377,876
Total Department—Budgetary	**836,862,000**	**850,758,996**	**840,610,202**
Total Ministry—Budgetary	**836,862,000**	**850,758,996**	**840,610,202**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	307,068	...
Total Tax Revenue	**307,068**	**...**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Royal Canadian Mint—		
Interest	1,456,792	1,744,926
Dividends	2,300,000	...
Transfer of profit	109,277	60,363,664
Defence production loan account	...	236,597
Cash—		
Interest on bank deposits	6,595,969	6,420,154
Other accounts—		
Interest on investment re: military purchases	24,912,631	29,140,018
	35,374,669	97,905,359
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	242,972	219,023
Refunds of previous years' capital	2,956	20,000
Adjustments to Payables at Year End (PAYE)	1,476,919	139,965
	1,722,847	378,988
Services and service fees—		
Access to information fees	33,179	36,240
Proceeds from sales—		
Sales of surplus Crown assets	15,072,561	19,271,064
Other non-tax revenue—		
Conscience money	4,754	3,203
Donations to the Crown	106,860	89,585
Management and operational services sector—		
Consolidated Revenue Fund revenues	10,115,000	11,545,044
Miscellaneous	8,403,070	8,115,803
	18,629,684	19,753,635
Total Non-Tax Revenue	**70,832,940**	**137,345,286**
Total Department	**71,140,008**	**137,345,286**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	307,068	...
Total Tax Revenue	307,068	...
Non-Tax Revenue—		
Return on investments	35,374,669	97,905,359
Refunds of previous years' expenditure	1,722,847	378,988
Services and service fees	33,179	36,240
Proceeds from sales	15,072,561	19,271,064
Other non-tax revenue	18,629,684	19,753,635
Total Non-Tax Revenue	70,832,940	137,345,286
Total Ministry	**71,140,008**	**137,345,286**

(1) Interest unless otherwise indicated.

SECTION 27

1990-91
PUBLIC ACCOUNTS

Transport

Department
Civil Aviation Tribunal
Grain Transportation Agency Administrator
National Transportation Agency

CONTENTS

	Page
Program objectives and activity descriptions	27.2
Ministry summary	27.4
Programs by activity	27.8
Transfer payments	27.11
Details of amounts credited to the vote	27.18
Revenue	27.19

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and Coordination

The Policy and Coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with Access to Information/Privacy/Human Rights Act; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the Branch Line Rehabilitation/Hopper Car Program, Economic and Regional Development Agreements (ERDAs), Newfoundland Railway Containerization Program, ferry services consisting of Marine Atlantic, private operators and provincial authorities, Newfounland Dockyard Company, Canada Ports Corporation, and the St. Lawrence Seaway Authority (Jacques Cartier and Champlain Bridges).

Marine/Canadian Coast Guard

Marine Transportation activities encompass the provision of marine navigation systems including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communications; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development, direct services as part of the federal Government's commitment to marine search and rescue, enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The Aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Airports

Airports is responsible for the development, maintenance and operation of essential civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as passenger and baggage security screening, airport crash, firefighting and rescue, and the maintenance and upkeep of airport facilities including terminals, parking garages, runways, roads, mechanical and electrical equipment. Airports operated by the Transport Canada involve 8 major airports and 97 national, regional and local airports.

Surface

The Surface Group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental Administration

The Departmental Administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister, Minister of State and Deputy Minister. The Assistant Deputy Minister (ADM) Finance and Administration centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, safety and security and emergency planning.

Civil Aviation Tribunal

Objective

To provide the aviation community the opportunity to appeal enforcement decisions or penalties assessed under the Aeronautics Act.

Activity Description

Review Hearings and Appeals

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement decisions and/or penalties assessed by the Minister of Transport under the Aeronautics Act; to conduct hearings into such appeals; and to advise the Minister to sustain such decisions or to substitute the Tribunal's decisions or to request the Minister to reconsider.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export positions in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximun benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a national scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers and others on system performance and evaluation.

National Transportation Agency

Objective

To support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description

Transportation Subsidies

The payment of subsidies in support of transportation services; the prescribing of rail costs and losses, and freight rates; the calculation of compensatory rates in accordance with legislation governing the transportation of western grain and canola; the audit of charges to VIA; the regulation of railway accounting and, the evaluation of rail network rationalization proposals.

Market Entry and Analysis

The licensing of Canadian and foreign carriers in respect of their domestic and international operations involving Canada and the enforcement of requirements established by Agency regulations and licenses and by international agreements; participation in the negotiation and implementation of international air agreements; and monitoring and analysis of the impact of economic regulation on the transportation sector.

Dispute Resolution

The resolution of disputes, complaints and applications arising from shippers, carriers, travellers, and other interested parties, through informal and formal investigations, mediation and final offer arbitration; investigation, upon complaint, of proposed acquisitions and mergers involving Canadian transportation undertakings; filing of confidential contracts, examination and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; and the regulation and investigation of matters pertinent to the transportation of persons with disabilities.

Management and Administration

The Agency Members, executive and corporate management functions, and legal and administrative services in support of Agency regulatory activities.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
...	596,402,000	...	...	596,402,000	1 Operating expenditures				
...	...	59,000,000	...	59,000,000	1b Transfer of $37,014,000 from Transport Vote 5				
					1c Transfer of $84,737,000 from Transport Vote 5, $4,800,000 from Transport Vote 10 and $2,695,999 from Transport Vote 30				
...	...	1	...	1					
...	...	...	121,751,000	121,751,000	Transfer from: Vote 5				
...	...	...	4,800,000	4,800,000	Vote 10				
...	...	...	2,695,999	2,695,999	Vote 30				
...	...	...	52,856,000	52,856,000	TB Vote 5[1]				
...	596,402,000	59,000,001	182,102,999	837,505,000	Total—Vote 1	785,721,744	51,783,256	...	708,717,324
...	622,612,000	...	...	622,612,000	5 Capital expenditures				
...	...	...	(121,751,000)	(121,751,000)	Transfer to: Vote 1				
...	...	...	(1,135,999)	(1,135,999)	Vote 10				
...	...	...	(20,074,134)	(20,074,134)	Reserved allotment—Over-expenditure of previous year's authority				
...	622,612,000	...	(142,961,133)	479,650,867	Total—Vote 5	466,206,379	13,444,488	...	583,156,136
...	256,851,117	...	...	256,851,117	10 Grants and contributions				
...	...	1	...	1	10b Transfer of $1,135,999 from Transport Vote 5				
...	...	...	1,135,999	1,135,999	Transfer from Vote 5				
...	...	...	(4,800,000)	(4,800,000)	Transfer to: Vote 1				
...	...	...	(1,443,999)	(1,443,999)	Vote 18c				
...	...	...	(1,984,999)	(1,984,999)	Vote 20				
...	...	...	(9,599,999)	(9,599,999)	Vote 40				
...	256,851,117	1	(16,692,998)	240,158,120	Total—Vote 10	222,550,455	17,607,665	...	248,012,101
...	200,000	...	...	200,000	15 Payment to the Atlantic Pilotage Authority	200,000	...	...	...
					18c Payment to the Great Lakes Pilotage Authority—Transfer of $1,443,999 from Transport Vote 10				
...	...	1	...	1					
...	...	...	1,443,999	1,443,999	Transfer from Vote 10				
...	...	1	1,443,999	1,444,000	Total—Vote 18c	1,444,000	...	...	...
...	375,000	...	...	375,000	20 Payment to the Laurentian Pilotage Authority				
...	...	1	...	1	20c Transfer of $1,984,999 from Transport Vote 10				
...	...	...	1,984,999	1,984,999	Transfer from Vote 10				
...	375,000	1	1,984,999	2,360,000	Total—Vote 20	2,131,307	228,693	...	1,672,590
					25 Payment to the Canarctic Shipping Company Limited				
...	5,459,000	...	...	5,459,000					
...	...	1	...	1	25c Transfer of $2,303,999 from Transport Vote 35				
...	...	...	2,303,999	2,303,999	Transfer from Vote 35				
...	5,459,000	1	2,303,999	7,763,000	Total—Vote 25	7,763,000	...	...	7,739,583

...	30,630,000	...	...	30,630,000	30	Payment to the Jacques Cartier and Champlain Bridges Inc.				
...	...	...	(2,695,999)	(2,695,999)		Transfer to Vote 1				
...	30,630,000	...	(2,695,999)	27,934,001		Total—Vote 30	27,934,000	1	...	13,947,832
...	23,350,000	...	...	23,350,000	35	Payments to the Canada Ports Corporation				
...	...	...	(2,303,999)	(2,303,999)		Transfer to Vote 25				
...	23,350,000	...	(2,303,999)	21,046,001		Total—Vote 35	20,007,609	1,038,392	...	5,403,095
...	136,800,000	...	...	136,800,000	40	Payments to Marine Atlantic Inc.				
...	...	1	...	1	40c	Transfer of $9,599,999 from Transport Vote 10				
...	...	...	9,599,999	9,599,999		Transfer from Vote 10				
...	136,800,000	1	9,599,999	146,400,000		Total—Vote 40	143,947,000	2,453,000	...	265,466,477
...	435,000,000	...	...	435,000,000	45	Payments to VIA Rail Canada Inc.				
...	...	6,500,000	...	6,500,000	45c	Payments to VIA Rail Canada Inc.				
...	435,000,000	6,500,000	...	441,500,000		Total—Vote 45	441,483,696	16,304	...	521,119,582
...	27,300,000	...	...	27,300,000	50	Payment to the St. Lawrence Seaway Authority	27,300,000	...	...	26,900,000
...	37,000	...	...	37,000	55	Payment to CN Railway for benefits provided to employees	16,431	20,569	...	82,457
...	49,400	...	425	49,825	(S)	Minister of Transport—Salary and motor car allowance	49,825	...	...	48,200
322,456,852	(94,234,000)	17,434,000	76,800,000	322,456,852	(S)	Airports Revolving Fund				
					2c	Airports Revolving Fund—In accordance with Section 12 of the Revolving Funds Act, 1985 R.S.C., c. R-8, to repeal Section 10 of the said Act, as of March 31, 1991				
...	...	1	...	1						
					(S)	Termination of Airports Revolving Fund—Approved by Treasury Board to authorize the winding-up of the Fund and the transfer of the net assets and responsibility for the continuation of services to the Airports.				
...	...	...	1,444,679,000	1,444,679,000		Transfer of contributed capital to the accumulated net charge against the Fund's authority				
...	...	...	(1,360,690,000)	(1,360,690,000)		Transfer of accumulated surplus to the accumulated net charge against the Fund's authority				
...	...	...	(83,989,000)	(83,989,000)						
322,456,852	(94,234,000)	17,434,001	76,800,000	322,456,853		Total—Airports Revolving Fund	(96,435,427)	418,892,280	...	(58,536,181)
...	2,600,000	...	(837,977)	1,762,023	(S)	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	1,762,023	...	...	3,324,449
...	128,848,000	...	9,382,000	138,230,000	(S)	Contributions to employee benefit plans	138,230,000	...	...	118,760,000
...	...	...	103,355	103,355	(S)	Federal Court awards	103,355	...	...	...
...	...	...	2,173,454	2,173,454	(S)	Refunds of amounts credited to revenue in previous years	2,173,454	...	...	84,493
...	...	...	...	...		Appropriations not required for the current year	...	...	...	26,650,000
322,456,852	2,172,279,517	82,934,007	120,403,123	2,698,073,499		Total budgetary	2,192,588,851	505,484,648	...	2,472,548,138

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the Canada Ports Corporation Act, Sections 26 and 52. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000						
					(S)	(L) Loans to the St. Lawrence Seaway Authority Act, Section 28. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000						
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,260,000
20,000,000	...	...	...	20,000,000		Total non-budgetary	...	...	20,000,000	17,260,000
						Total Department—				
322,456,852	**2,172,279,517**	**82,934,007**	**120,403,123**	**2,698,073,499**		**Budgetary**	**2,192,588,851**	**505,484,648**	**...**	**2,472,548,138**
20,000,000	**...**	**...**	**...**	**20,000,000**		**Non-budgetary**	**...**	**...**	**20,000,000**	**17,260,000**
						Canadian Aviation Safety Board				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,368,812
...	**...**	**...**	**...**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**17,368,812**
						Civil Aviation Tribunal				
...	915,000	...	...	915,000	60	Program expenditures	711,744	203,256	...	820,945
					(S)	Contributions to employee benefit				
...	72,000	...	...	72,000		plans	72,000	...	...	67,000
...	**987,000**	**...**	**...**	**987,000**		**Total Program—Budgetary**	**783,744**	**203,256**	**...**	**887,945**
						Grain Transportation Agency Administrator				
...	6,085,000	...	...	6,085,000	65	Program expenditures	4,307,835	1,777,165	...	3,874,094
					(S)	Contributions to employee benefit				
...	240,000	...	...	240,000		plans	240,000	...	...	224,000
...	**6,325,000**	**...**	**...**	**6,325,000**		**Total Program—Budgetary**	**4,547,835**	**1,777,165**	**...**	**4,098,094**
						National Transportation Agency				
...	31,649,000	...	...	31,649,000	70	Operating expenditures				
...	...	...	1,415,800	1,415,800		Transfer from TB Vote 5[1]				
...	31,649,000	...	1,415,800	33,064,800		Total—Vote 70	32,883,722	181,078	...	33,504,434
...	14,178,000	...	...	14,178,000	75	Contributions	10,695,826	3,482,174	...	10,958,180
					(S)	Payments to railway companies under the Western				
...	633,200,000	12,012,000	(274,767)	644,937,233		Grain Transportation Act	644,937,233	...	...	568,754,615
					(S)	Payments to railway and transportation companies				
...	7,000,000	14,637,000	(1,345,852)	20,291,148		under the Railway Act	20,291,148	...	...	32,207,332
					(S)	Payments to railway companies under the National				
...	28,760,000	1,220,000	(9,031,652)	20,948,348		Transportation Act, 1987	20,948,348	...	...	18,287,700

					(S) Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	87,067,254	...	...	86,481,452
...	3,791,000	...	276,000	4,067,000	(S) Contributions to employee benefit plans	4,067,000	...	...	3,967,000
...	**804,029,000**	**32,153,000**	**(11,628,217)**	824,553,783	**Total Program—Budgetary**	**820,890,531**	**3,663,252**	...	**754,160,713**
322,496,882	**2,983,620,517**	**115,087,007**	**108,774,906**	3,529,939,282	**Total Ministry—Budgetary**	**3,018,810,961**	**511,128,321**	...	**3,349,863,782**
20,000,000	...	...	...	20,000,000	**Non-budgetary**	...	...	**20,000,000**	**17,360,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	697,315,000	6,500,004	965,000	5,115,296	87,739	...	709,983,039	Policy and coordination	706,675,801	3,307,238	...	906,595,422
...	515,684,000	...	18,999,000	28,100,900	4,125,457	(15,044,000)	551,865,357	Marine/Canadian Coast Guard	548,105,058	3,760,299	...	496,272,568
...	549,328,000	59,000,000	16,029,000	68,506,000	3,323,360	(417,414,000)	278,772,360	Aviation	231,794,738	46,977,622	...	274,828,580
322,456,852	498,608,000	17,434,001	1,790,000	15,988,627	77,566,602	(797,220,000)	136,624,082	Airports	(294,964,068)	431,588,150	...	(352,802,595)
...	36,760,000	...	609,000	2,608,000	(45,903)	...	39,931,097	Surface	39,056,018	875,079	...	34,567,991
...	158,176,400	1	14,464,000	19,261,174	3,401,979	(9,069,000)	186,234,554	Departmental administration	186,729,543	(494,989)	...	166,984,721
...	(1,238,747,000)	...	...	...	...	1,238,747,000	...	Revenue credited to the vote	...	...	...	...
322,456,852	1,217,124,400	82,934,006	52,856,000	139,579,997	88,459,234	...	1,903,410,489	Total—Operating	1,417,397,090	486,013,399	...	1,526,446,687
								Capital				
...	1,173,000	...	...	(684,800)	...	...	488,200	Policy and coordination	382,232	105,968	...	969,820
...	219,846,000	...	...	(51,003,000)	(8,705,000)	...	160,138,000	Marine/Canadian Coast Guard	147,940,780	12,197,220	...	211,682,586
...	305,097,000	...	...	(55,273,000)	(11,540,000)	...	238,284,000	Aviation	235,110,292	3,173,708	...	242,345,833
...	154,968,000	...	...	(15,872,000)	...	...	139,096,000	Airports	150,242,299	(11,146,299)	...	217,231,681
...	3,213,000	...	...	169,000	...	...	3,382,000	Surface	3,300,765	81,235	...	3,192,026
...	11,407,000	...	...	(223,199)	170,866	...	11,354,667	Departmental administration	13,902,915	(2,548,248)	...	19,342,955
...	695,704,000	...	...	(122,886,999)	(20,074,134)	...	552,742,867	Total—Capital	550,879,283	1,863,584	...	694,764,901
								Transfer payments				
...	185,424,000	...	...	(4,827,698)	(837,977)	...	179,758,325	Policy and coordination	169,160,063	10,598,262	...	184,256,309
...	1,859,117	...	...	250,000	...	...	2,109,117	Marine/Canadian Coast Guard	1,838,689	270,428	...	2,034,676
...	394,000	...	...	2,312,000	...	...	2,706,000	Aviation	2,390,897	315,103	...	741,157
...	49,410,000	1	...	(9,267,300)	...	...	40,142,701	Airports	34,394,896	5,747,805	...	47,664,436
...	22,044,000	...	...	(5,510,000)	...	...	16,534,000	Surface	16,168,764	365,236	...	16,529,265
...	320,000	...	...	350,000	...	...	670,000	Departmental administration	359,169	310,831	...	110,707
...	259,451,117	1	...	(16,692,998)	(837,977)	...	241,920,143	Total—Transfer payments	224,312,478	17,607,665	...	251,336,550
								Non-budgetary				
								Crown corporations:				
20,000,000	...	...	...	...	...	...	20,000,000	Policy and coordination	...	...	20,000,000	17,260,000

								Departmental Summary				
								Policy and coordination—				
...	883,912,000	6,500,004	965,000	(397,202)	(750,238)	...	890,229,564	Budgetary	876,218,096	14,011,468	...	1,091,821,551
20,000,000	...	...	...	...	...	...	20,000,000	Non-budgetary	...	...	20,000,000	17,260,000
...	722,345,117	...	18,999,000	(22,652,100)	(4,579,543)	...	714,112,474	Marine/Canadian Coast Guard	697,884,527	16,227,947	...	709,989,830
...	437,405,000	59,000,000	16,029,000	15,545,000	(8,216,640)	...	519,762,360	Aviation	469,295,927	50,466,433	...	517,915,570
322,456,852	(94,234,000)	17,434,002	1,790,000	(9,150,673)	77,566,602	...	315,862,783	Airports	(110,326,873)	426,189,656	...	(87,906,478)
...	62,017,000	...	609,000	(2,733,000)	(45,903)	...	59,847,097	Surface	58,525,547	1,321,550	...	54,289,282
...	160,834,400	1	14,464,000	19,387,975	3,572,845	...	198,259,221	Departmental administration	200,991,627	(2,732,406)	...	186,438,383
								Total Department—				
322,456,852	**2,172,279,517**	**82,934,007**	**52,856,000**	**...**	**67,547,123**	**...**	**2,698,073,499**	**Budgetary**	**2,192,588,851**	**505,484,648**	**...**	**2,472,548,138**
20,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**20,000,000**	**Non-budgetary**	**...**	**...**	**20,000,000**	**17,260,000**
								Canadian Aviation Safety Board				
								Operating				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	16,453,081
								Capital				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	915,731
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Total Program—Budgetary**	**...**	**...**	**...**	**17,368,812**
								Civil Aviation Tribunal				
								Operating				
...	987,000	...	...	...	...	...	987,000	Review hearings and appeals	783,744	203,256	...	887,945
...	**987,000**	**...**	**...**	**...**	**...**	**...**	**987,000**	**Total Program—Budgetary**	**783,744**	**203,256**	**...**	**887,945**
								Grain Transportation Agency Administrator				
...	3,252,000	...	...	(70,000)	...	...	3,182,000	Operating	2,774,108	407,892	...	2,518,150
...	141,000	...	...	70,000	...	...	211,000	Capital	149,339	61,661	...	79,144
...	2,932,000	...	...	...	...	...	2,932,000	Transfer payments	1,624,388	1,307,612	...	1,500,800
...	**6,325,000**	**...**	**...**	**...**	**...**	**...**	**6,325,000**	**Total Program—Budgetary**	**4,547,835**	**1,777,165**	**...**	**4,098,094**
								National Transportation Agency				
								Operating				
...	7,576,000	...	99,000	(22,000)	58,649	...	7,711,649	Transportation subsidies	7,047,082	664,567	...	5,800,644
...	6,286,000	...	580,000	(128,000)	50,384	...	6,788,384	Market entry and analysis	6,814,215	(25,831)	...	6,367,789
...	7,127,000	...	467,000	(103,000)	59,298	...	7,550,298	Dispute resolution	7,219,113	331,185	...	6,990,803
...	13,964,000	...	269,800	(60,000)	107,669	...	14,281,469	Management and administration	14,549,725	(268,256)	...	14,567,494
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,391,665
...	34,953,000	...	1,415,800	(313,000)	276,000	...	36,331,800	Total—Operating	35,630,135	701,665	...	36,118,395

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	50,000	...	...	31,000	...	...	81,000	Transportation subsidies	136,898	(55,898)	...	102,381
...	63,000	...	...	79,000	...	...	142,000	Market entry and analysis	274,266	(132,266)	...	192,048
...	20,000	...	...	55,000	...	...	75,000	Dispute resolution	169,978	(94,978)	...	240,455
...	354,000	...	...	148,000	...	...	502,000	Management and administration	739,445	(237,445)	...	756,714
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	61,441
...	487,000	...	...	313,000	...	...	800,000	Total—Capital	1,320,587	(520,587)	...	1,353,039
								Transfer payments				
...	768,589,000	32,153,000	...	...	(13,320,017)	...	787,421,983	Transportation subsidies	783,939,809	3,482,174	...	716,689,279
								Program Summary				
...	776,215,000	32,153,000	99,000	9,000	(13,261,368)	...	795,214,632	Transportation subsidies	791,123,789	4,090,843	...	722,592,304
...	6,349,000	...	580,000	(49,000)	50,384	...	6,930,384	Market entry and analysis	7,088,481	(158,097)	...	6,559,837
...	7,147,000	...	467,000	(48,000)	59,298	...	7,625,298	Dispute resolution	7,389,091	236,207	...	7,231,258
...	14,318,000	...	269,800	88,000	107,669	...	14,783,469	Management and administration	15,289,170	(505,701)	...	15,324,208
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,453,106
...	**804,029,000**	**32,153,000**	**1,415,800**	**...**	**(13,044,017)**	**...**	824,553,783	**Total Program—Budgetary**	**820,890,531**	**3,663,252**	**...**	**754,160,713**
								Total Ministry—				
322,456,852	**2,983,620,517**	**115,087,007**	**54,271,800**	**...**	**54,503,106**	**...**	3,529,939,282	Budgetary	**3,018,810,961**	**511,128,321**	**...**	**3,249,063,702**
20,000,000	**...**	**...**	**...**	**...**	**...**	**...**	20,000,000	Non-budgetary	**...**	**...**	**20,000,000**	**17,268,000**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Policy and coordination				
...	17,835,000	...	...	(19,540)	...	17,815,460	Province of British Columbia in respect of the provision of ferry and costal freight and passenger services	17,815,157	303	...	16,984,610
...	50,000	...	...	...	...	50,000	Grant to the Institute of Risk Research at the University of Waterloo, in furtherance of the objectives of the research and development program of Transport Canada to assist in the development of risk research information and methodology, including information on risks associated with the transportation of dangerous goods	50,000	...	...	50,000
...	17,885,000	...	...	(19,540)	...	17,865,460		17,865,157	303	...	17,034,610
							Marine/Canadian Coast Guard				
...	150	...	...	...	...	150	Grant to the Writers' Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Nautical services—Grants to institutions assisting sailors:				
...	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
...	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
...	10,000	...	...	...	...	10,000	British Sailors' Society (Canada)	10,000	...	...	10,000
...	600	...	...	...	...	600	Mariners' House of Montreal, Montreal, PQ	600	...	...	600
...	300	...	...	...	...	300	Mission to Seamen—Lakehead Branch	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen—Sarnia and Windsor	300	...	...	300
...	300	...	...	...	...	300	Seafarer's Club—Prince Rupert, BC	300	...	...	300
...	1,667	...	...	...	...	1,667	Steamship inspection—Grant to the Canada Safety Council for the promotion of boating safety	1,667	...	...	1,667
...	5,000	...	...	...	...	5,000	Grant to the Canadian Port and Harbour Association	5,000	...	...	2,326
...	19,117	...	...	...	...	19,117		19,117	...	...	16,443

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Aviation				
...	25,000	...	...	...	...	25,000	Aero Club of Canada (formerly Royal Canadian Flying Clubs Association)	25,000	...	...	25,000
...	4,000	...	...	...	...	4,000	Grant to l'Association des gens de l'air du Québec Inc. for promotion of Quebec's interests in the aviation field	4,000	...	...	4,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	90,000
...	29,000	...	...	...	...	29,000		29,000	...	...	119,000
							Surface				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	150,000
							Departmental administration				
...	20,000	...	...	...	...	20,000	National Transportation Week Committee	20,000	...	...	20,000
...	**17,953,117**	...	...	**(19,540)**	...	**17,933,577**	**Total—Grants**	**17,933,274**	**303**	...	**17,340,053**
							Contributions				
							Policy and coordination				
...	185,000	...	...	...	...	185,000	Roads and Transportation Association of Canada	184,920	80	...	322,872
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	31,300,000	...	...	5,402,000	...	36,702,000	Province of Newfoundland (Economic and Regional Development Agreement)	36,701,453	547	...	43,779,625
...	28,210,000	...	...	(12,178,196)	...	16,031,804	Province of Quebec (Economic and Regional Development Agreement)	10,798,091	5,233,713	...	9,100,972
...	3,375,000	...	...	(1,295,500)	...	2,079,500	Province of Prince Edward Island (Cooperation Agreement on Transportation Development)	2,078,899	601	...	...
...	10,000,000	...	...	(1,205,000)	...	8,795,000	Province of Newfoundland (Newfoundland Railway Termination Agreement)	8,355,446	439,554	...	...
...	12,653,000	...	...	...	...	12,653,000	Contributions for ferry and coastal passenger and freight services	12,176,672	476,328	...	10,562,226
							Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation				

...	2,000,000	...	...	...	...	2,000,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,652,181	347,819	...	1,681,889
...	2,000,000	...	...	...	...	2,000,000	Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1989 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	1,813,761	186,239	...	1,866,615
...	600,000	...	...	...	...	600,000	Payments for a program of assistance for the transportation of disabled persons	597,673	2,327	...	564,506
...	1,181,000	...	...	(226,000)	...	955,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development	864,802	90,198	...	1,140,870
...	9,586,000	...	...	3,902,998	...	13,488,998	Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead highway and to encourage, from a regional economic perspective, industrial development and tourism	13,487,750	1,248	...	11,080,073
...	3,692,000	...	...	1,883,000	...	5,575,000	Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers	5,593,153	(18,153)	...	5,083,172
							Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	20,000,000	...	...	(4,160,000)	...	15,840,000	Nova Scotia	15,649,100	190,900	...	18,819,614
...	22,069,000	...	...	2,500,000	...	24,569,000	New Brunswick	24,346,366	222,634	...	22,413,809
...	1,500,000	...	...	...	...	1,500,000	Quebec	...	1,500,000	...	...
...	...	...	...	168,000	...	168,000	Contribution to Borden Mercantile Co. Ltd. to facilitate closure of CN's Cowichan Subdivision rail line on Vancouver Island	168,000	...	...	...
...	...	...	...	540	...	540	Manitoba ERDA—Payment to the Transportation Industry Development Advisory Committee for the purpose of funding a delayed 1989-90 invoice	539	1	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	400,000	...	400,000	Contribution to the Grain Transportation Agency for the System Improvement Reserve for the extension of the trucking subsidy for specialty grain crops	...	400,000	...	...
...	2,600,000	...	...	...	(837,977)	1,762,023	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,762,023	...	...	3,324,449
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	22,614,267
...	167,539,000	...	...	(4,808,158)	(837,977)	161,892,865		151,294,906	10,597,959	...	167,221,699
							Marine/Canadian Coast Guard				
...	250,000	...	...	...	...	250,000	Contribution to the Canadian Red Cross Society in respect of its boating safety program	250,000	...	...	250,000
...	1,500,000	...	...	(8,400)	...	1,491,600	Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	1,221,251	270,349	...	1,007,643
...	90,000	...	...	...	...	90,000	Contribution to the Council of Forest Industries of British Columbia in respect of the waterborne debris abatement program	90,000	...	...	90,000
...	...	...	...	5,000	...	5,000	Contribution to the District of Port Hardy to partially fund a study to develop an industrial land and water use plan for the District including the Port	5,000	...	...	...
...	...	...	...	3,400	...	3,400	Additional funding to complete the contribution for the protection of piers of the Laviolette Bridge (Quebec ERDA)	3,321	79	...	...
...	...	...	...	250,000	...	250,000	Contribution to the International Maritime Organization (IMO) Gulf Disaster Fund	250,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	670,590
...	1,840,000	...	...	250,000	...	2,090,000		1,819,572	270,428	...	2,018,233

						Aviation					
						Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and					
...	238,000	...	...	412,000	...	650,000	airways facilities	342,787	307,213	...	454,706
...	102,000	...	...	...	...	102,000	Contributions to flying clubs, schools and instructors	94,110	7,890	...	92,451
...	25,000	...	...	...	...	25,000	Air Cadet League of Canada for Cadet training scholarships	25,000	...	...	25,000
							Contribution to La Société de développement de la Baie James (SDBJ) for the construction of a facility to house a flight service station at La Grande				
...	...	...	...	1,900,000	...	1,900,000	Rivière Airport	1,900,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	365,000	...	...	2,312,000	...	2,677,000		2,361,897	315,103	...	622,157
						Airports					
...	15,100,000	1	...	(1,189,200)	...	13,910,801	Contributions for the operation of municipal or other airports	13,932,793	(21,992)	...	13,884,453
							Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:				
							Major contributions—				
							Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Red Bay, Rigolet, Port Hope Simpson, Postville				
...	2,800,000	...	...	(1,950,000)	...	850,000	and Hopedale)	843,917	6,083	...	3,411,276
...	11,000,000	...	...	(2,131,200)	...	8,868,800	Québec—Nouveau Québec Inuit airports	7,628,647	1,240,153	...	7,920,389
							Other airports improvements including				
...	510,000	...	...	(163,700)	...	346,300	Manitoba ERDA	336,300	10,000	...	3,492,868
							Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and				
...	20,000,000	...	...	(3,833,200)	...	16,166,800	related facilities	11,653,239	4,513,561	...	18,955,450
...	49,410,000	1	...	(9,267,300)	...	40,142,701		34,394,896	5,747,805	...	47,664,436
						Surface					
							Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions				
...	6,957,000	...	...	(6,957,000)	...	...	approved by the Governor in Council	...	...	...	...
							Payments in support of grade separations approved under the Railway Safety and Railway Relocation and				
...	5,000,000	...	...	1,297,000	...	6,297,000	Crossing Acts	6,171,899	125,101	...	9,061,849

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	10,000,000	...	...	...	...	10,000,000	Payments in support of crossing improvements approved under the Railway Safety Act	9,785,948	214,052	...	7,006,111
...	87,000	...	...	...	...	87,000	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	60,917	26,083	...	62,895
...	...	...	...	150,000	...	150,000	Contribution to the Operation Lifesaver in support of a Canada-wide safety information program on the dangers at rail/highway level crossings	150,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	248,410
...	22,044,000	...	...	(5,510,000)	...	16,534,000		16,168,764	365,236	...	16,379,265
							Departmental administration				
...	300,000	...	...	...	...	300,000	Contributions towards the costs of airport devolution feasibility studies	49,169	250,831	...	90,707
...	...	...	...	200,000	...	200,000	Allocation to the Airport Transfer Task Force in 1990-91 for the purpose of making a contribution to Aéroports de Montréal (Quebec ERDA)	200,000	...	...	...
...	...	...	...	150,000	...	150,000	Contribution to the International Aviation Management Training Institute (IAMTI) for the implementation of a National Aviation Management Training Program	90,000	60,000	...	...
...	300,000	...	...	350,000	...	650,000		339,169	310,831	...	90,707
...	**241,498,000**	**1**	**...**	**(16,673,458)**	**(837,977)**	**223,986,566**	**Total—Contributions**	**206,379,204**	**17,607,362**	**...**	**233,996,497**
							Departmental Summary by Activity				
...	185,424,000	...	...	(4,827,698)	(837,977)	179,758,325	Policy and coordination	169,160,063	10,598,262	...	184,256,309
...	1,859,117	...	...	250,000	...	2,109,117	Marine/Canadian Coast Guard	1,838,689	270,428	...	2,034,676
...	394,000	...	...	2,312,000	...	2,706,000	Aviation	2,390,897	315,103	...	741,157
...	49,410,000	1	...	(9,267,300)	...	40,142,701	Airports	34,394,896	5,747,805	...	47,664,436
...	22,044,000	...	...	(5,510,000)	...	16,534,000	Surface	16,168,764	365,236	...	16,529,265
...	320,000	...	...	350,000	...	670,000	Departmental administration	359,169	310,831	...	110,707
...	**259,451,117**	**1**	**...**	**(16,692,998)**	**(837,977)**	**241,920,143**	**Total Department**	**224,312,478**	**17,607,665**	**...**	**251,336,550**

							Grain Transportation Agency Administrator				
							Contributions				
...	2,932,000	...	...	...	...	2,932,000	Contributions under the System Improvement Reserve Fund (SIR)	1,624,388	1,307,612	...	1,500,800
...	**2,932,000**	**...**	**...**	**...**	**...**	**2,932,000**	**Total Program**	**1,624,388**	**1,307,612**	**...**	**1,500,800**
							National Transportation Agency				
							Contributions				
...	14,178,000	...	...	...	...	14,178,000	Transportation subsidies Payments to the railway companies under the Maritime Freight Rates Act	10,695,826	3,482,174	...	10,958,180
...	85,451,000	4,284,000	...	...	(2,667,746)	87,067,254	(S) Payments to railway, marine and trucking companies under the Atlantic *Region Freight* Assistance Act	87,067,254	...	...	86,481,452
...	633,200,000	12,012,000	...	...	(274,767)	644,937,233	(S) Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	644,937,233	...	...	568,754,615
...	7,000,000	14,637,000	...	...	(1,345,852)	20,291,148	(S) Payments to railway and transportation companies of amounts determined pursuant to Sections 261, 262, 270 and 281 of the Railway Act	20,291,148	...	...	32,207,332
...	28,760,000	1,220,000	...	...	(9,031,652)	20,948,348	(S) Payments to railway companies under the National Transportation Act, 1987	20,948,348	...	...	18,287,700
...	**768,589,000**	**32,153,000**	**...**	**...**	**(13,320,017)**	787,421,983	**Total Program**	**783,939,809**	**3,482,174**	**...**	**716,689,279**
...	**1,036,972,117**	**32,153,001**	**...**	**(16,692,998)**	**(14,157,994)**	1,032,274,126	**Total Ministry**	**1,009,876,675**	**22,397,451**	**...**	**969,526,629**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
Department	$	$	$
Budgetary (respendable revenues)			
Marine/Canadian Coast Guard			
Arctic resupply	13,300,000	12,076,516	12,040,730
Employee deductions for housing rentals	493,000	418,480	412,440
Prescott shops operations	100,000	166,696	101,736
Recovery from Department of Environment for marine telecommunications services	29,000	28,700	11,000
Recovery from Department of Fisheries and Oceans for marine helicopter services	1,118,000	263,320	108,557
Recovery from Aviation Group	...	...	3,500
Miscellaneous	4,000	1	...
	15,044,000	12,953,713	12,677,963
Aviation			
Rentals and licences	1,798,000	2,193,252	1,907,883
International En Route fees	28,152,000	28,424,922	29,833,962
Other service fees	480,000	619,141	817,463
Recoveries from major federal airports for air traffic control	97,439,000	97,439,000	84,411,000
Recoveries from Transport Marine/Canadian Coast Guard Activity for helicopters and telecommunication services	16,336,000	16,010,031	15,700,112
Recoveries from other Government departments for weather services under the Environmental Services Program	322,000	172,904	225,200
Recoveries from various services outside Canada required for regulatory approvals	715,000	248,383	...
Air transportation tax	272,172,000	213,690,443	161,919,939
	417,414,000	358,798,076	294,815,559
Airports			
Rentals	58,400,000	104,020,780	66,307,544
Concessions	186,753,000	196,447,866	174,509,461
Landing fees	140,354,000	123,596,048	122,502,384
General terminal fees	90,218,000	88,739,329	86,065,740
Miscellaneous fees	18,967,000	17,968,942	20,655,090
Recoveries from major federal airports for management services charges	21,944,000	21,944,100	30,011,000
Recoveries from Transport Aviation Activity, air navigation services for accommodation and maintenance services	5,200,000	1,357,300	4,350,193
Recoveries from other Government departments for program weather services under the environmental services	656,000	863,275	252,184
Air transportation tax	274,728,000	274,728,456	331,828,000
	797,220,000	829,666,096	836,481,596
Departmental administration			
Recoveries from electronic data processing services	3,847,000	5,110,352	4,544,036
Recovery of costs for management development and other training courses at departmental facilities	5,222,000	7,098,900	6,158,139
	9,069,000	12,209,252	10,702,175
Total Department—Budgetary	**1,238,747,000**	**1,213,627,137**	**1,154,677,293**
Total Ministry—Budgetary	**1,238,747,000**	**1,213,627,137**	**1,154,677,293**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	4,751,134	...
Total Tax Revenue	4,751,134	...
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian National Railway Company		
Interest	13,807,014	14,910,995
Dividends	56,533,005	
Canada Ports Corporation		
Interest	106,200	112,209
Dividends	173,518	2,020,977
Cash contribution	20,440,000	...
Saint John Harbour Bridge Authority	...	946,860
Halifax Port Corporation		
Interest	348,618	382,023
Dividends	759,240	1,760,988
Cash contribution	2,940,000	
Montreal Port Corporation		
Interest	410,064	435,505
Dividends	2,695,296	8,816,349
Cash contribution	24,650,000	
Prince Rupert Port Corporation		
Interest	1,554,732	83,562
Dividends	248,030	3,041,819
Quebec Port Corporation		
Dividends	79,710	387,259
Cash contribution	11,330,000	
Saint John Port Corporation		
Interest	1,534,241	2,362,708
Cash contribution	3,738,467	
St John's Port Corporation		
Interest	301,480	320,894
Dividends	23,752	
Vancouver Port Corporation		
Interest	280,070	296,145
Dividends	8,718,996	22,243,478
Cash contribution	35,730,000	
Corporation of the City of Montreal—Atwater Tunnel	6,161	9,118
Hamilton Harbour Commissioners	21,141	23,203
Port Alberni Harbour Commission	16,250	28,693
Thunder Bay Harbour Commission	...	1,688
	186,445,985	58,184,473
Refunds of previous years' expenditure—		
Payment received from Prince Rupert Port Corporation for recoverable contributions	2,556,144	...
Payment received from Exxon Corporation for total cost for use of Canadian Coast Guard equipment and other resources as per attached—Cost Recovery Exxon Valdez	894,457	...
Economic Price Adjustment for 1988 and 1989	4,581,170	...
Payment received from the Province of Newfoundland under the Economic and Regional Development Agreement	...	1,122,529
Payment received from the Province of Quebec under the Economic and Regional Development Agreement	...	185,686
Payment received from Raytheon Canada Ltd concerning a price adjustment under the Radar Modernization Project Program	...	1,344,191
Payment received from Digital Equipment concerning a default payment for a computer system at Gander	...	1,400,000
Adjustments to Payables at Year End (PAYE)—		
Public Works	...	1,290,887
Jacques Cartier and Champlain Bridges Inc	...	162,301
Canadian Council of Motor Transports Administrators	...	155,245
Province of New Brunswick	...	374,223
Canadian National Railway Company	...	696,552
VIA Rail Canada Inc	...	11,326,720
Other	2,182,076	3,505,187
Sundries	926,710	1,748,062
	11,140,557	23,311,583
Privileges, licences and permits—		
Charter hire of auto ferry vessels	533,600	439,502
Sundries	477,148	158,288
	1,010,748	597,790
Services and service fees	353,717	...
Proceeds from sales	78,925	46,291
Other non-tax revenue—		
Fees	2,775,157	2,706,128
Fines	309,285	360,268
Harbour dues	1,329,635	1,158,737
Permits	87,406	85,304
Rentals	8,660,489	9,293,554
Side wharfage	1,501,679	1,319,793
Storage	227,252	237,430
Top wharfage	5,418,164	5,224,253
Vessel mooring	50,062	52,936
Radio tolls	1,978,913	2,029,019

Revenue—*Concluded*

	Current year	Previous year
	$	$
Payment received from The St Lawrence Seaway Authority for navigation aids maintenance	...	553,058
Payment received from Teleglobe Marine Inc for the cost for the charter of the CCGS John Cabot	1,899,000	...
Payment received from the Swedish Club for the pollution of Rio Orinoco	656,961	...
Payment received from the Province of Nova Scotia as a contribution to the cost of the Yarmouth-Bar Harbour ferry service	699,000	...
Sundries	1,897,871	1,894,909
	27,490,874	24,915,389
Total Non-Tax Revenue	**226,529,806**	**107,055,526**
Total Department	**231,271,940**	**107,055,526**
Canadian Aviation Safety Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	8,370
Adjustments to Payables at Year End (PAYE)	...	55,500
	...	63,870
Other non-tax revenue	...	22,540
Total Program	**...**	**86,410**
Civil Aviation Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	2,163
Other non-tax revenue	6,250	12,472
Total Program	**6,250**	**14,635**
Grain Transportation Agency Administrator		
Tax Revenue—		
Goods and services tax	11,606	...
Total Tax Revenue	11,606	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	9	271
Adjustments to Payables at Year End (PAYE)	23,830	28
	23,839	299
Privileges, licences and permits	1,938,735	539,310
Proceeds from sales—		
Proceeds from sales of surplus equipment	4,207	...
Access to information	...	25
	4,207	25
Total Non-Tax Revenue	**1,966,781**	**539,634**
Total Program	**1,978,387**	**539,634**
National Transportation Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	46,014	27,752
Repayment of travel advances	2,415	10,924
Refunds of suppliers accounts	6,923	31,646
Repayment of subsidy claims	451,142	...
	506,494	70,322
Privileges, licences and permits	110	124
Services and service fees—		
Charges to companies for services rendered	387	1,229
Charges to other Government departments for services	...	28
Access to information	25	45
	412	1,302
Proceeds from sales	498	481
Other non-tax revenue	182	...
Total Program	**507,696**	**72,229**
Ministry Summary		
Tax Revenue—		
Goods and services tax	4,762,740	...
Total Tax Revenue	4,762,740	...
Non-Tax Revenue—		
Return on investments	186,445,985	58,184,473
Refunds of previous years' expenditure	11,670,890	23,448,237
Privileges, licences and permits	2,949,593	1,137,224
Services and service fees	354,129	1,302
Proceeds from sales	83,630	46,797
Other non-tax revenue	27,497,306	24,950,401
Total Non-Tax Revenue	229,001,533	107,768,434
Total Ministry	**233,764,273**	**107,768,434**

(1) Interest unless otherwise indicated.

SECTION 28

1990-91
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

CONTENTS

	Page
Program objectives and activity descriptions	28.2
Ministry summary	28.4
Programs by activity	28.6
Transfer payments	28.9
Details of amounts credited to the vote	28.10
Revenue	28.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and materiel resources.

Activity Description

Expenditure Management
On the basis of the analysis of departmental plans and programs, to recommend to the Government the acceptance or modification of specific expenditure proposals, in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the person-year resources, facilities, equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel Management
The development, communication and evaluation of the personnel policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs.

Staff Relations
The development and implementation of policies promoting effective employer-employee relations in the federal public service.

Administrative Policy
The development, communication and evaluation of administrative and information policies, regulations, standards and systems in order to ensure probity, prudence, efficiency and effectiveness in the acquisition and use of materiel and services required to provide effective support to Government programs.

Official Languages
The development, communication and evaluation of the Official Languages policies and programs within the federal public service.

Real Property Management
The improvement in the management of the federal portfolio of real property and the effectiveness of policies governing real property services and occupancy.

Departmental Administration
Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government Contingencies
Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other paylist requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employment Initiatives
Provides funding for qualifying projects approved during the fiscal year which support the Government's employment strategy.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance
Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions
Provides for payments under the Public Service Pension Adjustment Act and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Temporary Assignment Program

Objective

To provide executives and senior officers to carry out high priority temporary assignments in response to departmental, agency and Crown corporation requests.

Comptroller General

Objective

To support cost-effective and accountable management in departments and agencies of the federal Government by ensuring the establishment and maintenance of sound financial management, audit and program evaluation.

Activity Description

Financial Management

The objective of the financial management activity is that financial management information needs and accountability requirements are met through sound financial systems, accounting, reporting and control.

Audit and Evaluation

The objective of the audit and evaluation activity is that departments and agencies have credible information available through audit and evaluation on the control, performance and relevance of their program and administrative activities and use that information to improve or confirm these activities.

Corporate Services and Professional Development

The objective of the Corporate Services and Professional Development activity is that effective management direction, corporate performance information and administrative support be provided for the Office as well as advice and support for the professional development of the three communities under the Office's functional direction.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	66,629,000	...	...	66,629,000	1	Program expenditures				
...	...	...	2,620,000	2,620,000		Transfer from TB Vote 5[(1)]				
...	66,629,000	...	2,620,000	69,249,000		Total—Vote 1	69,239,430	9,570	...	68,404,622
...	6,000,000	...	...	6,000,000	3	Payments to Crown corporations in accordance with the Official Languages Act	2,775,431	3,224,569	...	1,193,285
...	49,400	...	425	49,825	(S)	President of the Treasury Board—Salary and motor car allowance	49,825	...	...	48,200
...	6,755,000	...	492,000	7,247,000	(S)	Contributions to employee benefit plans	7,247,000	...	...	6,399,000
...	...	...	219	219	(S)	Refunds of amounts credited to revenue in previous years	219	...	...	2,031
...	**79,433,400**	...	**3,112,644**	**82,546,044**		**Total Program—Budgetary**	**79,311,905**	**3,234,139**	...	**76,047,138**
						Government Contingencies and Centrally Financed Programs				
...	775,000,000	...	...	775,000,000	5	Government contingencies				
...	...	...	(576,412,167)	(576,412,167)		Transfers to this and other ministries				
...	775,000,000	...	(576,412,167)	198,587,833		Total—Vote 5	...	198,587,833	...	...
...	180,000,000	...	...	180,000,000	10	Employment initiatives				
...	...	...	(180,000,000)	(180,000,000)		Transfers to other ministries				
...	180,000,000	...	(180,000,000)	...		Total—Vote 10	...	...	...	...
...	**955,000,000**	...	**(756,412,167)**	**198,587,833**		**Total Program—Budgetary**	...	**198,587,833**	...	...
						Employer Contributions to Insurance Plans Program				
...	449,327,000	...	...	449,327,000	15	Public Service Insurance				
...	...	32,687,450	...	32,687,450	15c	Grants listed in the Estimates				
...	449,327,000	32,687,450	...	482,014,450		Total—Vote 15	478,221,965	3,792,485	...	377,322,885
...	95,000	...	110,486	205,486	(S)	Public Service Pensions (Public Service Pension Adjustment Act)	205,486	...	...	225,985
...	...	...	(14,985,187)	(14,985,187)	(S)	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	(14,985,187)	...	...	32,391,046
...	**449,422,000**	**32,687,450**	**(14,874,701)**	**467,234,749**		**Total Program—Budgetary**	**463,442,264**	**3,792,485**	...	**409,939,916**

						Temporary Assignment Program				
...	1,901,000	...	...	1,901,000	20	Program expenditures	1,636,998	264,002	...	748,826
...	482,000	...	35,000	517,000	(S)	Contributions to employee benefit plans	517,000	...	...	387,000
...	**2,383,000**	**...**	**35,000**	**2,418,000**		**Total Program—Budgetary**	**2,153,998**	**264,002**	**...**	**1,135,826**
...	**1,486,238,400**	**32,687,450**	**(768,139,224)**	**750,786,626**		**Total Secretariat—Budgetary**	**544,908,167**	**205,878,459**	**...**	**487,122,880**
						Comptroller General				
...	15,716,000	...	...	15,716,000	25	Program expenditures				
...	...	...	720,749	720,749		Transfer from TB Vote 5[1]				
...	15,716,000	...	720,749	16,436,749		Total—Vote 25	16,411,835	24,914	...	14,475,497
...	1,653,000	...	120,000	1,773,000	(S)	Contributions to employee benefit plans	1,773,000	...	...	1,477,000
...	**17,369,000**	**...**	**840,749**	**18,209,749**		**Total Program—Budgetary**	**18,184,835**	**24,914**	**...**	**15,952,497**
...	**1,503,607,400**	**32,687,450**	**(767,298,475)**	**768,996,375**		**Total Ministry—Budgetary**	**563,093,002**	**205,903,373**	**...**	**503,075,377**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Secretariat				
								Central Administration of the Public Service Program				
								Operating				
...	12,537,000	...	...	(304,464)	(31,000)	...	12,201,536	Expenditure management	12,129,133	72,403	...	11,679,706
...	17,889,000	...	...	391,888	38,000	...	18,318,888	Personnel management	18,231,302	87,586	...	19,396,887
...	6,395,000	...	...	217,444	...	...	6,612,444	Staff relations	6,522,029	90,415	...	6,300,160
...	7,841,000	...	...	608,895	119,000	...	8,568,895	Administrative policy	8,538,239	30,656	...	7,839,564
...	11,712,000	...	...	674,859	144,000	...	12,530,859	Official languages	9,306,290	3,224,569	...	6,587,461
...	4,102,000	...	...	262,526	21,000	...	4,385,526	Real property management	4,065,203	320,323	...	4,102,959
...	16,800,400	...	...	52,237	201,644	...	17,054,281	Departmental administration	17,646,094	(591,813)	...	16,602,127
...	77,276,400	...	...	1,903,385	492,644	...	79,672,429	Total—Operating	76,438,290	3,234,139	...	72,508,864
								Capital				
...	177,000	...	...	345,429	...	...	522,429	Expenditure management	522,429	...	...	122,086
...	493,000	...	...	(163,139)	...	...	329,861	Personnel management	329,861	...	...	764,995
...	206,000	...	...	(38,952)	...	...	167,048	Staff relations	167,048	...	...	176,091
...	65,000	...	...	43,279	...	...	108,279	Administrative policy	108,279	...	...	326,648
...	9,000	...	...	134,439	...	...	143,439	Official languages	143,439	...	...	186,159
...	130,000	...	...	(107,342)	...	...	22,658	Real property management	22,658	...	...	71,074
...	912,000	...	...	494,901	...	...	1,406,901	Departmental administration	1,406,901	...	...	1,721,221
...	1,992,000	...	...	708,615	...	...	2,700,615	Total—Capital	2,700,615	...	...	3,368,274
								Transfer payments				
...	...	...	...	8,000	...	...	8,000	Administrative policy	8,000	...	...	5,000
...	165,000	...	...	...	...	...	165,000	Departmental administration	165,000	...	...	165,000
...	165,000	...	...	8,000	...	...	173,000	Total—Transfer payments	173,000	...	...	170,000
								Program Summary				
...	12,714,000	...	...	40,965	(31,000)	...	12,723,965	Expenditure management	12,651,562	72,403	...	11,801,792
...	18,382,000	...	...	228,749	38,000	...	18,648,749	Personnel management	18,561,163	87,586	...	20,161,882
...	6,601,000	...	...	178,492	...	...	6,779,492	Staff relations	6,689,077	90,415	...	6,476,251
...	7,906,000	...	...	660,174	119,000	...	8,685,174	Administrative policy	8,654,518	30,656	...	8,171,212
...	11,721,000	...	...	809,298	144,000	...	12,674,298	Official languages	9,449,729	3,224,569	...	6,773,620
...	4,232,000	...	...	155,184	21,000	...	4,408,184	Real property management	4,087,861	320,323	...	4,174,033
...	17,877,400	...	...	547,138	201,644	...	18,626,182	Departmental administration	19,217,995	(591,813)	...	18,488,348
...	**79,433,400**	**...**	**...**	**2,620,000**	**492,644**	**...**	82,546,044	**Total Program—Budgetary**	79,311,905	**3,234,139**	**...**	**76,047,138**

								Government Contingencies and Centrally Financed Programs				
								Operating				
...	775,000,000	...	(573,071,418)	(3,340,749)	...	...	198,587,833	Government contingencies	...	198,587,833	...	...
...	180,000,000	...	(180,000,000)	...	...	...	...	Employment initiatives	...	...	...	...
...	**955,000,000**	**...**	**(753,071,418)**	**(3,340,749)**	**...**	**...**	198,587,833	**Total Program—Budgetary**	...	**198,587,833**	...	...
								Employer Contributions to Insurance Plans Program				
								Operating				
...	488,997,000	32,500,000	...	...	...	(57,854,000)	463,643,000	Public Service insurance	462,966,238	676,762	...	365,720,785
...	18,184,000	...	...	...	...	...	18,184,000	Public Service pensions	15,070,537	3,113,463	...	11,602,100
								Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act				
...	...	...	...	...	(14,985,187)	...	(14,985,187)		(14,985,187)	...	...	32,391,046
...	(57,854,000)	...	...	...	...	57,854,000	...	Revenue credited to the vote	...	...	...	...
...	449,327,000	32,500,000	...	...	(14,985,187)	...	466,841,813	Total—Operating	463,051,588	3,790,225	...	409,713,931
								Transfer payments				
								Public Service				
...	...	187,450	...	...	...	...	187,450	insurance	185,190	2,260	...	...
...	95,000	...	...	...	110,486	...	205,486	Public Service pensions	205,486	...	...	225,985
...	95,000	187,450	...	...	110,486	...	392,936	Total—Transfer payments	390,676	2,260	...	225,985
								Program Summary				
								Public Service				
...	431,143,000	32,687,450	...	...	...	...	463,830,450	insurance	463,151,428	679,022	...	365,720,785
...	18,279,000	...	...	...	110,486	...	18,389,486	Public Service pensions	15,276,023	3,113,463	...	11,828,085
								Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act				
...	...	...	...	...	(14,985,187)	...	(14,985,187)		(14,985,187)	...	...	32,391,046
...	**449,422,000**	**32,687,450**	**...**	**...**	**(14,874,701)**	**...**	467,234,749	**Total Program—Budgetary**	463,442,264	**3,792,485**	**...**	**409,939,916**
								Temporary Assignment Program				
								Operating				
...	3,720,000	...	...	...	35,000	(1,337,000)	2,418,000	Assignments	2,153,998	264,002	...	1,135,826
...	(1,337,000)	...	...	...	...	1,337,000	...	Revenue credited to the vote	...	...	...	...
...	**2,383,000**	**...**	**...**	**...**	**35,000**	**...**	**2,418,000**	**Total Program—Budgetary**	**2,153,998**	**264,002**	**...**	**1,135,826**
...	**1,486,238,400**	**32,687,450**	**(753,071,418)**	**(720,749)**	**(14,347,057)**	**...**	750,786,626	**Total Secretariat—Budgetary**	544,908,167	205,878,459	...	487,122,880

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Comptroller General				
								Operating				
...	8,424,000	...	...	340,914	56,760	...	8,821,674	Financial management	8,301,659	520,015	...	7,721,127
...	4,528,000	...	...	202,531	33,720	...	4,764,251	Audit and evaluation	4,285,378	478,873	...	4,441,810
...	4,417,000	...	...	177,304	29,520	...	4,623,824	Corporate services and professional development	4,828,766	(204,942)	...	3,265,644
...	17,369,000	...	...	720,749	120,000	...	18,209,749	Total—Operating	17,415,803	793,946	...	15,428,581
								Capital				
...	...	...	...	...	...	...	...	Financial management	427,443	(427,443)	...	409,709
...	...	...	...	...	...	...	...	Audit and evaluation	61,179	(61,179)	...	87,218
...	...	...	...	...	...	...	...	Corporate services and professional development	280,410	(280,410)	...	26,989
...	...	...	...	...	...	...	...	Total—Capital	769,032	(769,032)	...	523,916
								Program Summary				
...	8,424,000	...	...	340,914	56,760	...	8,821,674	Financial management	8,729,102	92,572	...	8,130,836
...	4,528,000	...	...	202,531	33,720	...	4,764,251	Audit and evaluation	4,346,557	417,694	...	4,529,028
...	4,417,000	...	...	177,304	29,520	...	4,623,824	Corporate services and professional development	5,109,176	(485,352)	...	3,292,633
...	**17,369,000**	**...**	**...**	**720,749**	**120,000**	**...**	18,209,749	**Total Program—Budgetary**	**18,184,835**	**24,914**	**...**	**15,952,497**
...	**1,503,607,400**	**32,687,450**	**(753,071,418)**	**...**	**(14,227,057)**	**...**	768,996,375	Total Ministry—Budgetary	**563,093,002**	**205,903,373**	**...**	**503,075,377**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Secretariat				
							Central Administration of the Public Service Program				
							Grants				
							Departmental administration				
...	165,000	...	...	...	...	165,000	Conference Board of Canada	165,000	...	...	165,000
...	**165,000**	...	...	...	...	**165,000**	**Total—Grants**	**165,000**	...	...	**165,000**
							Contributions				
							Administrative policy				
...	...	...	...	8,000	...	8,000	Canadian Standards Association	8,000	...	...	5,000
...	...	...	...	**8,000**	...	**8,000**	**Total—Contributions**	**8,000**	...	...	**5,000**
							Program Summary by Activity				
...	...	...	...	8,000	...	8,000	Administrative policy	8,000	...	...	5,000
...	165,000	...	...	...	...	165,000	Departmental administration	165,000	...	...	165,000
...	**165,000**	...	...	**8,000**	...	**173,000**	**Total Program**	**173,000**	...	...	**170,000**
							Employer Contributions to Insurance Plans Program				
							Grants				
							Public Service insurance				
							Payments, in the nature of Workers' Compensation, under the Public Service Income Benefit Plan for survivors of employees slain on duty	185,190	2,260	...	...
							Public Service pensions				
...	95,000	...	...	...	110,486	205,486	(S) Public Service Pension Adjustment Act	205,486	...	...	225,985
							Program Summary by Activity				
...	...	187,450	...	...	...	187,450	Public Service insurance	185,190	2,260	...	...
...	95,000	...	...	...	110,486	205,486	Public Service pensions	205,486	...	...	225,985
...	**95,000**	**187,450**	...	...	**110,486**	**392,936**	**Total Program**	**390,676**	**2,260**	...	**225,985**
...	**260,000**	**187,450**	...	**8,000**	**110,486**	**565,936**	**Total Secretariat**	**563,676**	**2,260**	...	**395,985**
...	**260,000**	**187,450**	...	**8,000**	**110,486**	**565,936**	**Total Ministry**	**563,676**	**2,260**	...	**395,985**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Secretariat			
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public Service insurance			
Receipts from revolving funds	57,854,000	59,271,344	42,393,322
Total Program—Budgetary	**57,854,000**	59,271,344	**42,393,322**
Temporary Assignment Program			
Budgetary (respendable revenues)			
Assignments			
Salary of employees assigned to other Government departments and agencies	1,337,000	267,918	1,016,630
Total Program—Budgetary	**1,337,000**	267,918	**1,016,630**
Total Secretariat—Budgetary	**59,191,000**	59,539,262	**43,409,952**
Total Ministry—Budgetary	**59,191,000**	59,539,262	**43,409,952**

Revenue

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Tax Revenue—		
Goods and services tax	77,403	...
Total Tax Revenue	77,403	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Goods and services	249,894	183,333
Adjustments to Payables at Year End (PAYE)	1,077,325	854,044
	1,327,219	1,037,377
Services and service fees—		
Access to information requests	125	229
Service fees—Fines, penalties	476	...
	601	229
Proceeds from sales—		
Sales of publications	...	1,554
Other non-tax revenue—		
Parking fees	8,462,408	6,928,344
Recovery of employee benefits	32,205	...
Recovery of costs by employee pay deductions	403	...
Recovery of minister's motor vehicle costs	23	...
Disciplinary penalties	16,908	...
Miscellaneous	80,380	83,004
	8,592,327	7,011,348
Total Non-Tax Revenue	**9,920,147**	**8,050,508**
Total Program	**9,997,550**	**8,050,508**
Employer Contributions to Insurance Plans Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,261,319	...
Other non-tax revenue—		
Recovery of employee benefits	5,886	...
Miscellaneous	...	63,917
	5,886	63,917
Total Program	**2,267,205**	**63,917**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Temporary Assignment Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure	47,141	12,964
Total Program	**47,141**	**12,964**
Total Secretariat	**12,311,896**	**8,127,389**
Comptroller General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	63,152	76,746
Adjustments to Payables at Year End (PAYE)	69,615	134,012
	132,767	210,758
Services and service fees	15	10
Other non-tax revenue	9,059	90,471
Total Program	**141,841**	**301,239**
Ministry Summary		
Tax Revenue—		
Goods and services tax	**77,403**	**...**
Total Tax Revenue	**77,403**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure	**3,768,446**	**1,261,099**
Services and service fees	**616**	**239**
Proceeds from sales	**...**	**1,554**
Other non-tax revenue	**8,607,272**	**7,165,736**
Total Non-Tax Revenue	**12,376,334**	**8,428,628**
Total Ministry	**12,453,737**	**8,428,628**

SECTION 29

1990-91
PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	Page
Program objectives and activity descriptions	29.2
Ministry summary	29.4
Programs by activity	29.6
Transfer payments	29.8
Details of amounts credited to the vote	29.10
Revenue	29.10

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health Care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the Pension Act, Civilian War Pensions and Allowances Act, Flying Accidents Compensation Regulations, Civilian Government Employees (War) Compensation Order and related Acts and Orders.

Economic Support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: War Veterans Allowances and Civilian War Allowances and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Management of Property Contracts

Provision of property management and other services including post-loan counselling, real estate appraisals, and the administration of sale contracts relating to properties the titles to which are in the name of the Director, the Veterans' Land Act.

Departmental Administration

Operation of the offices of the Minister, Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security services, and the coordination of access to information and privacy.

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the Pension Act, the RCMP Superannuation and Pension Continuation Acts, Parts I to X of the Civilian War Pensions and Allowances Act and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund and other trust funds.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the Pension Act and related statutes or making an appeal under the War Veterans Allowance Act have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the Pension Act, R.S., 1985, c. P-6, and allied statutes and orders or an appeal to the Veterans Appeal Board. This service is provided by professional advocates and support staff in 21 district offices located throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Veterans Appeal Board Program

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependents in order to ensure they receive the full benefits they are entitled to under the Pension Act, the War Veterans Allowance Act, the Civilian War Pensions and Allowances Act and related statutes.

Activity Description

Pensions

Provides a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their dependants on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and on appeals to rulings made by the Department of Veterans Affairs under the Pension Act, the Civilian War Pensions and Allowances Act, and the War Veterans Allowance Act respectively as well as other related statutes. The Board also interprets this legislation and is the final appeal level within Veterans Affairs.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	419,640,000	...	...	419,640,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $9,999,999 from Veterans Affairs Vote 5				
...	...	...	9,999,999	9,999,999		Transfer from: Vote 5				
...	...	...	24,704,600	24,704,600		TB Vote 5[11]				
...	419,640,000	1	34,704,599	454,344,600		Total—Vote 1	449,060,318	5,284,282	...	393,721,980
...	1,318,086,000	...	...	1,318,086,000	5	Grants and contributions				
...	...	60,000,000	...	60,000,000	5b	Grants listed in the Estimates				
...	...	...	(9,999,999)	(9,999,999)		Transfer to Vote 1				
...	1,318,086,000	60,000,000	(9,999,999)	1,368,086,001		Total—Vote 5	1,338,317,422	29,768,579	...	1,282,345,185
...	49,400	...	425	49,825	(S)	Minister of Veterans Affairs—Salary and motor car allowance	49,825	...	...	48,200
...	12,000	...	(11,483)	517	(S)	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	517	...	...	403
...	10,000	...	(507)	9,493	(S)	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	9,493	...	...	2,209
...	539,000	...	(14,605)	524,395	(S)	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	524,395	...	...	583,356
...	19,189,000	...	1,397,000	20,586,000	(S)	Contributions to employee benefit plans	20,586,000	...	...	18,003,000
...	...	...	781,636	781,636	(S)	Refunds of amounts credited to revenue in previous years	781,636	...	...	1,412,770
...	...	...	4,413	4,413	(S)	Reductions in Veterans' Land Act advances	4,413	...	...	2,109
...	...	...	...	...		Appropriations not required for the current year	...	...	...	11,398
...	1,757,525,400	60,000,001	26,861,479	1,844,386,880		Total budgetary	1,809,334,019	35,052,861	...	1,696,130,610

					(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit $605,000,000.				
530,332,605	...	...	...	530,332,605		(Net)	(13,700,638)	...	544,033,243	(16,877,870)
						Total Program—				
...	**1,757,525,400**	**60,000,001**	**26,861,479**	**1,844,386,880**		**Budgetary**	**1,809,334,019**	**35,052,861**	...	**1,696,130,610**
530,332,605	...	...	...	**530,332,605**		**Non-budgetary**	**(13,700,638)**	...	**544,033,243**	**(16,877,870)**
						Canadian Pension Commission Program				
...	4,364,000	...	...	4,364,000	10	Program expenditures				
...	...	...	459,887	459,887		Transfer from TB Vote 5[1]				
...	4,364,000	...	459,887	4,823,887		Total—Vote 10	4,758,076	65,811	...	4,102,462
					(S)	Contributions to employee benefit				
...	529,000	...	39,000	568,000		plans	568,000	...	...	454,000
...	**4,893,000**	...	**498,887**	5,391,887		**Total Program—Budgetary**	**5,326,076**	**65,811**	...	**4,556,462**
						Bureau of Pensions Advocates Program				
...	6,453,000	...	...	6,453,000	15	Program expenditures				
...	...	...	1,025,996	1,025,996		Transfer from TB Vote 5[1]				
...	6,453,000	...	1,025,996	7,478,996		Total—Vote 15	7,401,116	77,880	...	6,556,424
					(S)	Contributions to employee benefit				
...	872,000	...	63,000	935,000		plans	935,000	...	...	762,000
...	**7,325,000**	...	**1,088,996**	**8,413,996**		**Total Program—Budgetary**	**8,336,116**	**77,880**	...	**7,318,424**
						Veterans Appeal Board Program				
...	2,683,000	...	...	2,683,000	20	Program expenditures	2,616,990	66,010	...	2,309,930
					(S)	Contributions to employee benefit				
...	365,000	...	27,000	392,000		plans	392,000	...	...	331,000
...	**3,048,000**	...	**27,000**	**3,075,000**		**Total Program—Budgetary**	**3,008,990**	**66,010**	...	**2,640,930**
						Total Ministry—				
...	**1,772,791,400**	**60,000,001**	**28,476,362**	**1,861,267,763**		**Budgetary**	**1,826,005,201**	**35,262,562**	...	**1,710,646,426**
530,332,605	...	...	...	**530,332,605**		**Non-budgetary**	**(13,700,638)**	...	**544,033,243**	**(16,877,870)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Veterans Affairs				
								Program				
								Operating				
...	356,314,000	1	2,000,000	9,999,999	838,316	...	369,152,316	Health care	368,108,844	1,043,472	...	315,500,948
...	19,689,000	...	2,000,000	...	937,493	...	22,626,493	Pensions	21,679,242	947,251	...	20,435,327
...	25,118,000	...	13,704,600	...	151,110	...	38,973,710	Economic support	37,262,878	1,710,832	...	36,643,183
...	5,090,000	...	500,000	...	49,332	...	5,639,332	Management of property contracts	4,317,694	1,321,638	...	4,545,295
...	31,071,400	...	6,500,000	...	207,223	...	37,778,623	Departmental administration	36,775,873	1,002,750	...	33,330,208
...	437,282,400	1	24,704,600	9,999,999	2,183,474	...	474,170,474	Total—Operating	468,144,531	6,025,943	...	410,454,961
								Capital				
...	1,292,000	...	...	...	...	...	1,292,000	Health care	478,113	813,887	...	909,721
...	68,000	...	...	...	...	...	68,000	Pensions	200,210	(132,210)	...	269,372
...	139,000	...	...	...	...	...	139,000	Economic support	660,635	(521,635)	...	846,010
...	26,000	...	...	...	...	...	26,000	Management of property contracts	4,202	21,798	...	17,170
...	71,000	...	...	...	...	...	71,000	Departmental administration	994,501	(923,501)	...	702,223
...	1,596,000	...	...	...	...	...	1,596,000	Total—Capital	2,337,661	(741,661)	...	2,744,496
								Transfer payments				
...	133,816,000	...	...	(11,180,999)	...	...	122,635,001	Health care	119,154,928	3,480,073	...	105,625,763
...	950,061,000	60,000,000	...	(10,000,000)	...	...	1,000,061,000	Pensions	982,016,094	18,044,906	...	897,834,469
...	234,758,000	...	...	11,181,000	(15,112)	...	245,923,888	Economic support	237,680,288	8,243,600	...	279,470,518
...	12,000	...	...	...	(11,483)	...	517	Management of property contracts	517	...	...	403
...	1,318,647,000	60,000,000	...	(9,999,999)	(26,595)	...	1,368,620,406	Total—Transfer payments	1,338,851,827	29,768,579	...	1,282,931,153
								Non-budgetary				
530,332,605	...	...	...	...	...	...	530,332,605	Veterans' Land Act—Loans	(13,700,638)	...	544,033,243	(16,877,870)
								Program Summary				
...	491,422,000	1	2,000,000	(1,181,000)	838,316	...	493,079,317	Health care	487,741,885	5,337,432	...	422,036,432
...	969,818,000	60,000,000	2,000,000	(10,000,000)	937,493	...	1,022,755,493	Pensions	1,003,895,546	18,859,947	...	918,539,168
...	260,015,000	...	13,704,600	11,181,000	135,998	...	285,036,598	Economic support	275,603,801	9,432,797	...	316,959,711
...	5,128,000	...	500,000	...	37,849	...	5,665,849	Management of property contracts	4,322,413	1,343,436	...	4,562,868
...	31,142,400	...	6,500,000	...	207,223	...	37,849,623	Departmental administration	37,770,374	79,249	...	34,032,431

530,332,605	...	...	...	...	...	...	530,332,605	Veterans' Land Act— Loans— Non-budgetary	(13,700,638)	...	544,033,243	(16,877,870)
...	1,757,525,480	60,000,001	24,704,600	...	2,156,879	...	1,844,386,880	**Total Program— Budgetary**	1,809,334,019	35,052,861	...	1,696,130,610
530,332,605	...	...	...	...	...	...	530,332,605	**Non-budgetary**	(13,700,638)	...	544,033,243	(16,877,870)
								Canadian Pension Commission Program				
								Operating				
...	4,868,000	...	459,887	...	39,000	...	5,366,887	**Pensions**	5,292,564	74,323	...	4,493,958
								Capital				
...	25,000	...	...	...	...	...	25,000	**Pensions**	33,512	(8,512)	...	62,504
...	**4,893,000**	...	**459,887**	...	**39,000**	...	5,391,887	**Total Program—Budgetary**	5,326,076	**65,811**	...	**4,556,462**
								Bureau of Pensions Advocates Program				
								Operating				
...	7,275,000	...	1,025,996	...	63,000	...	8,363,996	**Pensions**	8,244,301	119,695	...	7,267,212
								Capital				
...	50,000	...	...	...	...	...	50,000	**Pensions**	91,815	(41,815)	...	51,212
...	**7,325,000**	...	**1,025,996**	...	**63,000**	...	8,413,996	**Total Program—Budgetary**	8,336,116	**77,880**	...	**7,318,424**
								Veterans Appeal Board Program				
								Operating				
...	3,028,000	...	...	...	27,000	...	3,055,000	**Pensions**	2,965,236	89,764	...	2,570,559
								Capital				
...	20,000	...	...	...	...	...	20,000	**Pensions**	43,754	(23,754)	...	70,371
...	**3,048,000**	...	...	...	**27,000**	...	3,075,000	**Total Program—Budgetary**	3,008,990	**66,010**	...	**2,640,930**
								Total Ministry—				
...	1,772,791,480	60,000,001	26,190,483	...	2,285,879	...	1,861,267,763	Budgetary	1,826,005,201	35,262,562	...	1,710,646,426
530,332,605	...	...	...	...	...	...	530,332,605	Non-budgetary	(13,700,638)	...	544,033,243	(16,877,870)

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Veterans Affairs Program				
							Grants				
							Health care				
							Grants to various provinces concerning the provision of prosthetic services to veterans	504,963	(4,963)	...	489,085
...	500,000	...	...	...	...	500,000					
...	2,396,000	...	...	...	...	2,396,000	Treatment and related allowances	1,790,147	605,853	...	2,262,504
...	2,896,000	...	...	...	...	2,896,000		2,295,110	600,890	...	2,751,589
							Pensions				
							Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation for former prisoners of war under the Pension Act, Newfoundland special awards and burial grants	981,967,735	18,023,265	...	897,789,142
...	949,991,000	60,000,000	...	(10,000,000)	...	999,991,000					
							Economic support				
							War Veterans Allowances and Civilian War Allowances	217,824,869	5,788,131	...	264,280,437
...	213,613,000	...	...	10,000,000	...	223,613,000					
							Assistance in accordance with the provisions of the Assistance Fund Regulations	2,133,212	366,788	...	2,316,817
...	2,500,000	...	...	...	...	2,500,000					
...	18,000	...	...	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
...	9,000	...	...	...	...	9,000	Royal Canadian Legion	9,000	...	...	9,000
							Canadian Veterans Association of the United Kingdom	...	1,000	...	1,000
...	1,000	...	...	...	...	1,000					
							Other benefits:				
							Children of war dead (education assistance)	561,056	227,944	...	647,108
...	789,000	...	...	...	...	789,000					
...	230,000	...	...	70,000	...	300,000	University and vocational training	274,951	25,049	...	211,840
							Assistance to Canadian veterans—Overseas district	319,783	35,217	...	134,047
...	174,000	...	...	181,000	...	355,000					
							Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act	...	2,000	...	...
...	2,000	...	...	...	...	2,000					
...	13,343,000	...	...	(70,000)	...	13,273,000	Last Post Fund	11,583,566	1,689,434	...	7,708,105

...	3,500,000	...	...	1,000,000	...	4,500,000	Commonwealth War Graves Commission	4,391,963	108,037	...	3,529,987
...	30,000	...	...	...	...	30,000	United Nations Memorial Cemetery in Korea	30,000	...	...	28,612
...	10,000	...	...	...	(507)	9,493	(S) Returned soldiers insurance actuarial liability adjustment	9,493	...	...	2,209
...	539,000	...	...	...	(14,605)	524,395	(S) Veterans insurance actuarial liability adjustment	524,395	...	...	583,356
...	234,758,000	...	...	11,181,000	(15,112)	245,923,888		237,680,288	8,243,600	...	279,470,518
							Management of property contracts				
							Payments under the War Service Grants Act:				
...	2,000	...	...	...	(1,483)	517	(S) Re-establishment credits under Section 8	517	...	...	403
...	10,000	...	...	...	(10,000)	...	(S) Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	...	...	...	...
...	12,000	...	...	...	(11,483)	517		517	...	...	403
...	**1,187,657,000**	**60,000,000**	**...**	**1,181,000**	**(26,595)**	1,248,811,405	**Total—Grants**	**1,221,943,650**	**26,867,755**	**...**	**1,180,011,652**
							Contributions				
							Health care				
...	7,620,000	...	...	(1,000,000)	...	6,620,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	5,292,918	1,327,082	...	17,252,364
...	123,300,000	...	...	(10,180,999)	...	113,119,001	Contributions to veterans, under the Veterans Independence Program, to assist in defraying costs of extended health care not covered by provincial health programs	111,566,900	1,552,101	...	85,621,810
...	130,920,000	...	...	(11,180,999)	...	119,739,001		116,859,818	2,879,183	...	102,874,174
							Pensions				
...	70,000	...	...	...	...	70,000	Compensation for loss of earnings	48,359	21,641	...	45,327
...	**130,990,000**	**...**	**...**	**(11,180,999)**	**...**	**119,809,001**	**Total—Contributions**	**116,908,177**	**2,900,824**	**...**	**102,919,501**
							Program Summary by Activity				
...	133,816,000	...	...	(11,180,999)	...	122,635,001	Health care	119,154,928	3,480,073	...	105,625,763
...	950,061,000	60,000,000	...	(10,000,000)	...	1,000,061,000	Pensions	982,016,094	18,044,906	...	897,834,469
...	234,758,000	...	...	11,181,000	(15,112)	245,923,888	Economic support	237,680,288	8,243,600	...	279,470,518
...	12,000	...	...	...	(11,483)	517	Management of property contracts	517	...	...	403
...	**1,318,647,000**	**60,000,000**	**...**	**(9,999,999)**	**(26,595)**	1,368,620,406	**Total Program**	**1,338,851,827**	**29,768,579**	**...**	**1,282,931,153**
...	**1,318,647,000**	**60,000,000**	**...**	**(9,999,999)**	**(26,595)**	1,368,620,406	Total Ministry	**1,338,851,827**	**29,768,579**	**...**	**1,282,931,153**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Repayment of loans. (Net)	...	13,700,638	16,877,870
Total Program—Non-budgetary	...	**13,700,638**	**16,877,870**
Total Ministry—Non-budgetary	...	**13,700,638**	**16,877,870**

Revenue

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Tax Revenue—		
Goods and services tax	8,665	...
Total Tax Revenue	**8,665**	**...**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	4,103,948	4,986,979
Refunds of previous years' expenditure—		
Refunds of war veterans allowance	2,568,795	3,007,390
Refunds of pensions	4,389,769	2,778,820
Refunds of other grants and contributions	1,471,828	343,724
Adjustments to Payables at Year End (PAYE)	638,573	832,052
Refunds of operating and maintenance funds	2,893,863	308,089
Recovery of losses of money	20,063	1,456
	11,982,891	7,271,531
Services and service fees—		
Provincial hospital insurance plans for in-patient hospital services	24,787,338	26,370,254
Other in-patient hospital services	9,473,675	6,127,590
Medical services	318,585	310,299
Meals	386,759	376,513
Dental fees	72,373	37,962
Sundry	3,142	994
	35,041,872	33,223,612
Proceeds from sales—		
Manufacture of Remembrance Day poppies (Vetcraft)	1,571,146	1,401,802
Sundry	2,149	1,031
	1,573,295	1,402,833
Other non-tax revenue	178,052	137,362
Total Non-Tax Revenue	**52,880,058**	**47,022,317**
Total Program	**52,888,723**	**47,022,317**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Bureau of Pensions Advocates Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating and maintenance funds	1,091	181
Total Program	**1,091**	**181**
Veterans Appeal Board Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating and maintenance funds	...	81
Total Program	...	**81**
Total Department	**52,889,814**	**47,022,579**
Ministry Summary		
Tax Revenue—		
Goods and services tax	8,665	...
Total Tax Revenue	8,665	...
Non-Tax Revenue—		
Return on investments	4,103,948	**4,986,979**
Refunds of previous years' expenditure	11,983,982	**7,271,793**
Services and service fees	35,041,872	**33,223,612**
Proceeds from sales	1,573,295	**1,402,833**
Other non-tax revenue	178,052	**137,362**
Total Non-Tax Revenue	52,881,149	**47,022,579**
Total Ministry	**52,889,814**	**47,022,579**

(1) Interest unless otherwise indicated.

SECTION 30

1990-91
PUBLIC ACCOUNTS

Western Economic Diversification

CONTENTS

	Page
Program objective and activity description	30.2
Ministry summary	30.3
Program by activity	30.4
Transfer payments	30.5
Revenue	30.6

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Objective

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description

Western Economic Diversification

To exercise, in close cooperation with western stakeholders, more effective guidance over federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	31,761,000	...	...	31,761,000	1	Operating expenditures	29,583,786	2,177,214	...	27,302,815
...	237,657,000	...	...	237,657,000	5	Grants and contributions	147,769,856	89,887,144	...	98,100,183
...	49,400	...	425	49,825	(S)	Minister of Western Economic Diversification—Salary and motor car allowance	49,825	...	...	48,200
...	14,000,000	...	(5,443,922)	8,556,078	(S)	Liabilities under the Small Businesses Loans Act	8,556,078	...	...	9,433,894
...	2,532,000	...	184,000	2,716,000	(S)	Contributions to employee benefit plans	2,716,000	...	...	2,580,000
...	...	...	599	599	(S)	Refunds of amounts credited to revenue in previous years	599	...	...	3,083
...	**285,999,400**	**...**	**(5,258,898)**	280,740,502		Total Ministry—Budgetary	**188,676,144**	**92,064,358**	**...**	**137,468,175**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

Program by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	33,716,400	...	...	...	185,024	...	33,901,424	Operating	31,842,578	2,058,846	...	28,553,428
...	626,000	...	...	...	...	...	626,000	Capital	507,632	118,368	...	1,380,670
...	251,657,000	...	...	...	(5,443,922)	...	246,213,078	Transfer payments	156,325,934	89,887,144	...	107,534,077
...	**285,999,400**	**...**	**...**	**...**	**(5,258,898)**	**...**	**280,740,502**	**Total Ministry—Budgetary**	**188,676,144**	**92,064,358**	**...**	**137,468,175**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
...	10,000,000	...	...	...	...	10,000,000	Grants for the Western Diversification Program	171,945	9,828,055	...	25,000
...	**10,000,000**	**...**	**...**	**...**	**...**	**10,000,000**	**Total—Grants**	**171,945**	**9,828,055**	**...**	**25,000**
							Contributions				
...	227,657,000	...	...	...	...	227,657,000	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	147,597,911	80,059,089	...	98,075,183
...	14,000,000	...	...	...	(5,443,922)	8,556,078	(S) Liabilities under the Small Businesses Loans Act	8,556,078	...	...	9,433,894
...	**241,657,000**	**...**	**...**	**...**	**(5,443,922)**	236,213,078	**Total—Contributions**	**156,153,989**	**80,059,089**	**...**	**107,509,077**
...	**251,657,000**	**...**	**...**	**...**	**(5,443,922)**	246,213,078	**Total Ministry**	**156,325,934**	**89,887,144**	**...**	**107,534,077**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	488,019	524,651
Refunds of previous years' expenditure—		
Refunds—Transfer payments—Capital assistance	6,408,277	5,034,000
Refunds—Transfer payments—Other	825,774	736,771
Refunds—Operating	7,665	61,284
Adjustments to Payables at Year End (PAYE)	3,120,910	1,697,261
	10,362,626	7,529,316
Services and service fees—		
Small Businesses Loans Act—Loan guarantee fees	1,156,861	1,491,945
Other non-tax revenue	115,952	7,273
Total	**12,123,458**	**9,553,185**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	488,019	524,651
Refunds of previous years' expenditure	10,362,626	7,529,316
Services and service fees	1,156,861	1,491,945
Other non-tax revenue	115,952	7,273
Total Ministry	**12,123,458**	**9,553,185**

[1] Interest unless otherwise indicated.

SECTION 31

1990-91
PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Activity descriptions, Program objectives and—
See related ministerial section
Administration Program, **8**, **14**
Advisory Council on the Status of Women, **6**
Agri-Food Program, **2**
AGRICULTURE, **2**
Appendices, **1**
ATLANTIC CANADA OPPORTUNITIES AGENCY, **3**
Atomic Energy Control Board, **7**
Atomic Energy of Canada Limited, **7**
Auditor General, **10**
Authorities available from previous years, **1.82**
Authorities granted by Statutes other than Appropriation Acts, **1.70**
Authorities granted in current year Appropriation Acts, **1.45**

B

Budgetary (expenditure), General summary, **1.29**
Bureau of Pensions Advocates Program, **29**

C

Canada Council, **4**
Canada Deposit Insurance Corporation, **10**
Canada Labour Relations Board, **17**
Canada Mortgage and Housing Corporation, **23**
Canada Post Corporation, **15**
Canadian Broadcasting Corporation, **4**
Canadian Centre for Management Development, **24**
Canadian Centre for Occupational Health and Safety, **17**
Canadian Commercial Corporation, **9**
Canadian Dairy Commission, **2**
Canadian Film Development Corporation, **4**
Canadian Human Rights Commission, **16**
Canadian Institute for International Peace and Security, **9**

C—*Concluded*

Canadian Interests Abroad Program, **9**
Canadian Intergovernmental Conference Secretariat, **22**
Canadian International Development Agency, **9**
Canadian International Trade Tribunal, **10**
Canadian Livestock Feed Board, **2**
Canadian Museum of Civilization, **4**
Canadian Museum of Nature, **4**
Canadian Patents and Development Limited, **15**
Canadian Pension Commission Program, **29**
Canadian Radio-television and Telecommunications Commission, **4**
Canadian Saltfish Corporation, **11**
Canadian Secretariat, **9**
Canadian Security Intelligence Service, **25**
Canadian Space Agency, **15**
Canadian Transportation Accident Investigation and Safety Board, **22**
Cape Breton Development Corporation, **15**
Central Administration of the Public Service Program, **28**
Chief Electoral Officer, **22**
Civil Aviation Tribunal, **27**
Commissioner for Federal Judicial Affairs, **16**
Commissioner of Official Languages, **22**
COMMUNICATIONS, **4**
Competition Tribunal, **5**
Comptroller General, **28**
CONSUMER AND CORPORATE AFFAIRS, **5**
Copyright Board, **5**
Corporate Management and Services Program, **6**
Correctional Service, **25**
Crown Corporations Program, **23**
Customs and Excise, **20**

D

Departmental Administration Program, **19**
Details of amounts credited to the vote—
See related ministerial section

E

Economic Council of Canada, **22**
Emergency Preparedness Canada, **18**
Employer Contributions to Insurance Plans Program, **28**
EMPLOYMENT AND IMMIGRATION, **6**
Employment and Immigration/Canada Employment and Immigration Commission, **6**
Employment and Insurance Program, **6**
ENERGY, MINES AND RESOURCES, **7**
Enterprise Cape Breton Corporation, **3**
ENVIRONMENT, **8**
Environmental Services Program, **8**
Export Development Corporation, **9**
EXTERNAL AFFAIRS, **9**

F

Farm Credit Corporation, **2**
Federal Business Development Bank, **15**
Federal Court of Canada, **16**
FINANCE, **10**
Financial and Economic Policies Program, **10**
Fiscal Transfer Payments Program, **10**
FISHERIES AND OCEANS, **11**
FORESTRY, **12**
Freshwater Fish Marketing Corporation, **11**

G

Goods and Services Tax Consumer Information Office, **5**
Government Contingencies and Centrally Financed Programs, **28**
GOVERNOR GENERAL, **13**
Grain Transportation Agency Administrator, **27**
Grains and Oilseeds Program, **2**

H

Hazardous Materials Information Review Commission, **5**
Health Program, **19**
House of Commons, **21**

I

Immigration and Refugee Board of Canada, 6
Immigration Program, 6
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 14
Indian and Inuit Affairs Program, 14
INDUSTRY, SCIENCE AND TECHNOLOGY, 15
Industry, Science and Technology Program, 15
International Centre for Ocean Development, 9
International Development Research Centre, 9
International Joint Commission, 9
Investment Canada, 15

J

JUSTICE, 16

L

LABOUR, 17
Law Reform Commission of Canada, 16
Library of Parliament, 21

M

Management and Administration Program, 2
Medical Research Council, 19
Ministerial expenditure by standard object, General summary, 1.12
Ministerial expenditure by type, General summary, 1.4
Ministerial revenue by main classification, General summary, 1.21
Ministry summary—*See related ministerial section*
Multiculturalism and Citizenship, Ministry of State, 24

N

National Archives of Canada, 4
National Arts Centre Corporation, 4
National Capital Commission, 23
NATIONAL DEFENCE, 18

N—*Concluded*

National Energy Board, 7
National Film Board, 4
National Gallery of Canada, 4
NATIONAL HEALTH AND WELFARE, 19
National Library, 4
National Museum of Science and Technology, 4
National Museums of Canada, 4
National Parole Board, 25
National Research Council of Canada, 15
NATIONAL REVENUE, 20
National Transportation Agency, 27
Natural Sciences and Engineering Research Council, 15
Non-budgetary (loans, investments and advances), General summary, 1.35
Non-lapsing authorities granted in the current year, 1.93
Northern Affairs Program, 14
Northern Pipeline Agency, 22

O

Office of the Superintendent of Financial Institutions, 10
Offices of the Information and Privacy Commissioners of Canada, 16

P

Parks Program, 8
PARLIAMENT, 21
Patented Medicine Prices Review Board, 5
Petro-Canada International Assistance Corporation, 7
Petro-Canada Limited, 7, 10
Privatization and Regulatory Affairs, 10
PRIVY COUNCIL, 22
Procurement Review Board, 5
Program objectives and activity descriptions—*See related ministerial section*
Programs by activity—*See related ministerial section*
Public Debt Program, 10

P—*Concluded*

Public Service Commission, 24
Public Service Staff Relations Board, 22
PUBLIC WORKS, 23

R

Real Property Program, 23
Recapitulation of expenditure with outside parties by standard object, General summary, 1.20
Recapitulation of expenditure with outside parties by type, General summary, 1.10
Recapitulation of revenue from outside parties by main classification, General summary, 1.28
Regional Development and Aboriginal Economic Program, 15
Revenue—*See related ministerial section*
Royal Canadian Mint, 26
Royal Canadian Mounted Police, 25
Royal Canadian Mounted Police External Review Committee, 25
Royal Canadian Mounted Police Public Complaints Commission, 25

S

Science Council of Canada, 15
SECRETARY OF STATE, 24
Security Intelligence Review Committee, 22
Senate, The, 21
Services Program, 23
Social Sciences and Humanities Research Council, 24
Social Program, 19
SOLICITOR GENERAL, 25
Special Program, 10
Standards Council of Canada, 5
Statement of revenue and expenditure, General summary, 1.3
Statistics Canada, 15
Status of Women—Office of the Co-ordinator, 6
Summary tables, 1
SUPPLY AND SERVICES, 26
Supreme Court of Canada, 16

T

Tax Court of Canada, **16**
Taxation, **20**
Temporary Assignment Program, **28**
Transfer payments—*See related ministerial section—For recipients or classes of recipients—See Section 7 of Volume II (Part II)*
Transfer Payments to the Territorial Governments Program, **14**
TRANSPORT, **27**
TREASURY BOARD, **28**

V

VETERANS AFFAIRS, **29**
Veterans Affairs Program, **29**
Veterans Appeal Board Program, **29**
Voted and statutory authorities, General summary, **1.38**

W

WESTERN ECONOMIC DIVERSIFICATION, **30**
World Exhibitions Program, **9**

Volume

2

PART

2

Government of Canada | Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1991

Volume II

Part II
Additional Information and Analyses

Canada

©Minister of Supply and Services Canada 1991

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canada Communication Group — Publishing
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1991-2-2E
ISBN 0-660-14200-7

Version française est aussi disponible

VOLUME II (PART II)

TABLE OF CONTENTS

Section

Introduction

1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations and Other Entities
3. Supplementary Information Required by the Financial Administration Act
4. Accounts Receivable
5. Professional and Special Services
6. Construction and/or Acquisition
7. Transfer Payments
8. Public Debt Charges
9. Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments
10. Federal-Provincial Shared-Cost Programs
11. Other Government-Wide Information
12. Other Miscellaneous Information
13. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

1990-91
PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

CONTENTS

	Page
Airports	1.2
Defence Production	1.9
Government Telecommunications Agency	1.11
National Film Board	1.15
Passport Office	1.21
Public Works	1.24
Race Track Supervision	1.30
Staff Development and Training	1.34
Supply	1.38

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Airports Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Airports Revolving Fund have been prepared in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with management.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of the Director General, Finance, and are submitted to Ottawa Headquarters for review and consolidation.

The airports in the Fund are subject to departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

The Revolving Fund was wound up as at March 31, 1991 in accordance with authority provided in 1990-91 Supplementary Estimates, Vote 2c. The net assets and responsibility for the continuation of services of this Fund have been transferred to the Airports activity of the Transport Program.

Approved by:

D. F. SMITH
for the Assistant Deputy Minister
Finance and Administration
(Senior financial officer)

R. A. QUAIL
A/Deputy Minister of Transport

August 8, 1991

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991		1990	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	1,662	(9,660)		13,879
Add: items not requiring use of funds	165,664	160,271	167,163	159,574
Operating source of funds	167,326	150,611	167,163	173,453
Net capital acquisitions	(73,092)	(79,552)	(84,613)	(103,011)
Working capital change		(3,859)		(15,903)
Other items		29,236		3,997
Authority provided	94,234	96,436	82,550	58,536

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Debit balance in the accumulated net charge against the Fund's authority account	(361,500)	(275,563)
Transfer to ANCAFA of contributed capital and accumulated surplus	1,444,679	
	1,083,179	(275,563)
Authority provided in Vote 2c to write-off the assets and liabilities	1,444,679	
	(361,500)	(275,563)
Add: PAYE charges against the appropriation account after March 31	59,019	58,009
Less: amounts credited to the appropriation account after March 31	36,411	24,902
Net authority provided, end of year	(338,892)	(242,456)
Authority limit	80,000	80,000
Unused authority carried forward	418,892	322,456
Unused authority repealed [1]	(418,892)	

[1] 1990-91 Supplementary Estimates C, Vote 2c provided authority to repeal Section 10 of the Revolving Funds Act as of March 31, 1991, thereby eliminating the legal basis for the existence of the Airports Revolving Fund. Therefore, the statutory unused authority is cancelled. See Note 15 for additional information.

Airports Revolving Fund—*Continued*

UNAUDITED BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
	(See Note 15)	
Current		
Accounts receivable		
Federal Government		33,770
Outside parties, net of allowance for doubtful accounts		50,372
Security deposits		12,041
Inventory of materials and supplies		4,884
		101,067
Long-term receivables		4,835
Deferred charges		4,050
Fixed		1,718,223
Less: accumulated amortization		652,202
		1,066,021
		1,175,973

LIABILITIES	1991	1990
	(See Note 15)	
Current		
Accounts payable and accrued liabilities		
Federal Government		49,428
Outside parties		16,276
Security deposits		12,041
Contractors holdbacks		579
Current portion of the provision for employee termination benefits		3,060
		81,384
Long-term		
Provision for employee termination benefits		13,360
Deferred revenue		2,000
		15,360
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority		(275,563)
Contributed capital		1,262,354
Accumulated surplus		92,438
		1,079,229
		1,175,973

The accompanying notes are an integral part of the financial statements.

Approved by:

D. F. SMITH
for the Assistant Deputy Minister
Finance and Administration

R. A. QUAIL
A/Deputy Minister of Transport

Airports Revolving Fund—*Continued*

UNAUDITED
STATEMENT OF OPERATIONS AND ALLOCATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenues		
Landing fees	119,682	113,179
Concessions	102,018	92,699
General terminal fees	83,457	81,285
Car parking	63,537	61,292
Rentals	53,032	45,139
Fuel concession fees	18,660	13,986
Service fees and miscellaneous	15,823	15,300
	456,209	422,880
Expenses		
Terminal control costs	112,148	100,868
Interest associated with capital contributed to the Fund	99,242	94,359
Salaries and employee benefits	93,082	85,714
Contract services	60,706	49,248
Amortization	57,693	62,193
Purchased goods	39,333	32,288
Departmental overhead	34,004	30,776
Royal Canadian Mounted Police security services (Note 9)	29,347	21,421
Grants in lieu of taxes	25,234	22,147
Utilities	17,620	17,447
Loss on disposal of fixed assets	677	580
	569,086	517,041
Loss from operations	(112,877)	(94,161)
Allocations (Note 11)	103,217	108,040
Profit (loss) after allocations	(9,660)	13,879

UNAUDITED
STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance, beginning of year	92,438	82,145
Transfer of lump sum payment—Deferred revenue	2,000	
Prior period adjustment—Fixed assets	(789)	(3,586)
Profit/(loss) after allocations	(9,660)	13,879
Balance, end of year (see Note 15)	83,989	92,438

UNAUDITED
STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance, beginning of year	1,262,354	1,167,929
Interest associated with capital contributed to the Fund	99,242	94,359
Net transfer of fixed assets (to) from Canada	(906)	66
Balance, end of year (see Note 15)	1,360,690	1,262,354

UNAUDITED
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities:		
Profit /(loss) after allocations	(9,660)	13,879
Items not requiring cash:		
Interest associated with capital contributed to the Fund	99,242	94,359
Amortization	57,693	62,193
Provision for employee termination benefits	2,434	2,217
Amortization of deferred charges	225	225
Loss on disposal of fixed assets	677	580
	150,611	173,453
Changes in current assets and liabilities	(3,859)	(15,903)
Changes in other assets and liabilities:		
Long-term receivables	(998)	(4,835)
Deferred revenue	27,187	
Payments on and change in provision for employee termination activities	(9,452)	(1,416)
Net financial resources provided by operating activities	163,489	151,299
Investing activities:		
Transfer of lump sum payment—Deferred revenue	2,000	
Fixed assets purchased	(79,552)	(103,011)
Net financial resources provided by investing activities	(77,552)	(103,011)
Net financial resources provided, during the year	85,937	48,288
Accumulated net charge against the Fund's authority account, beginning of year	275,563	227,275
Accumulated net charge against the Fund's authority account, end of year (see Note 15)	361,500	275,563

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and purpose

The Airports Revolving Fund (formerly known as the Self-Supporting Airports and Associated Ground Services Revolving Funds), in accordance with the Revolving Funds Act, is authorized to make operating and capital expenditures out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing such airports as the Treasury Board may approve. The Fund is also authorized to spend any revenue received from the operation of such airports for this purpose as well as any monies appropriated therefore by Parliament from time to time.

This Fund was originally established in 1969. It has a statutory drawing authority of $80 million on the Consolidated Revenue Fund and it operates under terms and conditions approved by the Treasury Board.

Over the years the number of airports in the Fund has varied. At March 31, 1991 there were eight: Halifax, Montreal (Dorval and Mirabel), Ottawa, Pearson, Winnipeg, Calgary, Edmonton and Vancouver.

The Fund ceased operations as at March 31, 1991. 1990-91 Supplementary Estimates C, Vote 2c provided authority to repeal Section 10 of the Revolving Funds Act as of March 31, 1991, thereby eliminating the legal basis for the existence of the Airports Revolving Fund. Therefore, the statutory unused authority is cancelled. See Note 15 for additional information.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

(a) Valuation of inventory of materials and supplies

Inventory of materials and supplies, held for repair and maintenance purposes at the airports, is valued at the lower of cost and replacement value.

(b) Deferred charges

Payments made by the Fund which give rise to future benefits are recorded as deferred charges and are amortized over the years to which the benefits relate.

(c) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 were recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1980-7. Fixed assets transferred to the Fund as at April 1, 1979 were recorded at their amortized value at that date. All subsequent transfers of fixed assets from and to Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(d) Amortization of fixed assets

Amortization is charged on a straight-line method based on the estimated useful life of the asset.

The amortization rates used within the major classes of assets are as follows:

Terminal and facilities	2.5% to 10.0%
Runways and other paved surfaces	2.5% to 6.7%
Machinery and equipment	4.0% to 20.0%
Airport development costs	4.2%

(e) Deferred revenue

Funds received in advance are recorded as deferred revenue and recognized as revenue over the term of the lease.

(f) Terminal control costs

Terminal control costs are for those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of en route flights while traversing a terminal control area. The costing of terminal control is an estimate of direct and indirect costs including amortization for air traffic services, flight service stations, technical support services, flight calibration, and meteorological services.

(g) Interest associated with capital contributed to the Fund

Interest is allocated on the capital contributed to the Fund. The interest rate (10.52% in 1990-91, 10.40% in 1989-90) is based on Crown corporation borrowing rates weighted against the net book value of capital acquisitions for the last 20 years. An average of the contributed capital balance less surplus in the accumulated net charge against the Fund's authority balance at the beginning and the end of the year is used to calculate the allocated interest.

(h) Employee benefits

Department of Transport employees operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of their pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

Termination benefits accrue to Department of Transport employees operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

(i) Departmental overhead

Departmental overhead reflects the charges by the Department of Transport for the estimated costs of technical and administrative services provided to the Fund. Since these expenditures are not readily identifiable with specific services, the charges are allocated to the Fund as a percentage of direct operating and maintenance expenses.

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

(j) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(k) Services provided to and received from Government departments without charge

The estimated costs for services provided to and received from Government departments without charge are included in their respective revenue and expense categories and are offset by a corresponding amount which is included under allocations.

(l) Air transportation tax

Air transportation tax is levied under the Excise Tax Act, Part II. The tax is collected by the Department of National Revenue—Customs and Excise which transfers funds equivalent to the tax collections to the Department of Transport.

Sufficient tax proceeds are allocated to the Fund in the Main Estimates to cover the estimated shortfall between site-generated revenue and operating costs, amortization and interest. The air transportation tax allocation is subsequently revised to offset non-cash adjustments to terminal control costs and departmental overhead, as well as services without charge.

The air transportation tax allocation is included under allocations.

3. Changes in financial statement presentation

Certain 1990 comparative amounts have been reclassified to conform to the presentation adopted in 1991.

4. Long-term receivables

The long-term receivables include $4.2 million from the country's two major airlines as the portion of unpaid fuel concession fees negotiated as a settlement. Payments due total $579,445 annually from 1991-92 to 1998-99 inclusive and $199,750 in 1999-2000 and are non-interest bearing.

The remaining $1.6 million is due from other airlines. Payments due total $798,888 annually from 1991-92 to 1993-94 inclusive and are non-interest bearing.

5. Changes in treatment of fixed assets

Effective April 1, 1990, the Department raised the capitalization threshold for fixed assets from $500 to $5,000. This change in accounting policy resulted in a retroactive adjustment which reduced the 1991 net book value of fixed assets by $1,026,649.

The 1990 figures were restated on a comparable basis, which resulted in reductions of $3,393,154 to the net book value of fixed assets and of $338,300 to amortization expense.

Changes were also made to the amortization rates of some categories of fixed assets. These changes in accounting estimates are accounted for only in 1991 and applicable future periods, ie, no retroactive adjustment was made.

6. Fixed assets and accumulated amortization

Fixed assets, at cost and appraised values	Balance at beginning of year	Acquisitions	Disposals	Transfers	Balance at end of year
			(in thousands of dollars)		
Land and land development costs	120,566		(508)	1,156	121,214
Terminals and facilities	863,790	18	(3,092)	68,761	929,477
Runways and other paved surfaces	547,771		(5,008)	21,778	564,541
Machinery and equipment	89,186	295	(3,033)	12,684	99,132
Airport development costs	35,604				35,604
Construction in progress	61,306	79,238		(103,160)	37,384
	1,718,223	79,551	(11,641)	1,219	1,787,352

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
		(in thousands of dollars)		
Terminals and facilities	367,846	28,995	(1,541)	395,300
Runways and other paved surfaces	220,331	20,213	(5,146)	235,398
Machinery and equipment	41,903	6,990	(1,364)	47,529
Airport development costs	22,122	1,495		23,617
	652,202	57,693	(8,051)	701,844

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

7. Development Agreement—Terminal 3, Lester B. Pearson International Airport

In 1987, the Department of Transport entered into a development agreement under which a developer would construct and operate a third terminal building at Lester B. Pearson International Airport in Toronto. A ground lease and related agreements were executed in 1988. The ground lease is for a term of 40 years and the Developer has the option of renewing the lease for a further term of 20 years. Title to the terminal building passes to the Department of Transport, at no cost, automatically at the end of the 20 year renewal term, or at the end of the 40 year lease term if the Developer does not exercise his option to renew.

The Developer paid $2 million on entering into the lease agreement in April 1988 and a further $28 million on September 24, 1990. These payments will be recognized as revenue over the 40 year lease term which commenced on March 31, 1991.

The Department of Transport has agreed to provide, under certain specified conditions, loans to the Developer during the first 15 years of the lease. The principal and accumulated interest on these loans may not exceed $70 million and in any one year no more than $8 million may be loaned. As at March 31, 1991, no such loans had been made.

8. Equity of Canada

(a) Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund, the central account through which all Government receipts and disbursements flow. By virtue of the Fund's mandate, it receives credit for all revenues collected and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for shortfalls up to the maximum of the authorized limit of $80 million.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

(b) Contributed capital

Contributed capital primarily includes the amounts representing the values assigned to assets transferred from and to Canada and interest associated with capital contributed to the Fund.

(c) Accumulated surplus

The accumulated surplus account represents the net accumulation of surpluses and deficits since the establishment of the Fund.

9. Royal Canadian Mounted Police security services

The RCMP provides security services without charge to the Fund. An enhanced level of service in relation to national security is now being provided in addition to the basic security services previously provided. An estimated amount of $29.3 million (1990—$21.4 million) relating to the basic security service is included as part of the operating expenses of the Fund with a corresponding offset included under allocations.

10. Net other services provided to and received from Government departments without charge

The other services provided to and received from the Department of Transport and other Government departments without charge are recorded and included under their corresponding revenue and expense categories. These services are summarized as follows:

	1990-91	1989-90
	(in thousands of dollars)	
Services received—		
Crash, fire and rescue—Department of National Defence	1,548	1,474
Provincial sales tax—Supply and Services Canada	2,203	2,886
Telecommunications equipment maintenance—Department of Transport	3,598	3,408
Other	1,144	1,198
	8,493	8,966
Services provided—		
Landing fees—State and military aircraft	(6,432)	(3,273)
Other	(956)	(836)
	(7,388)	(4,109)
	1,105	4,857

11. Allocations

Certain amounts are allocated to the Fund to offset expenses as follows:

	1990-91	1989-90
	(in thousands of dollars)	
Air transportation tax paid to the Fund as provided for in the Main Estimates	53,326	65,501
Increased allocation to offset non-cash adjustments to terminal control costs and departmental overhead	19,439	16,261
Total air transportation tax allocation	72,765	81,762
RCMP security services received without charge	29,347	21,421
Net other services provided to and received from Government departments without charge	1,105	4,857
Total allocations	103,217	108,040

12. Contractual obligations

As at March 31, 1991, the Fund was committed to expenditures totalling approximately $57 million (1990—$76 million) under fixed asset construction and maintenance contracts.

13. Airport transfers

In 1989, Cabinet approved a policy to transfer airports to local management. Later that year, the Department of Transport signed letters of intent with regional airport authorities to begin negotiating the transfer of Edmonton, Vancouver, and Calgary International Airports and the Montreal International Airports at Dorval and Mirabel.

Airports Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

No transfers have occurred to date but negotiations are continuing and it is expected that long-term leases to transfer the above airports will be concluded in fiscal year 1991-92.

14. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1991 is approximately $88 million. Settlement, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlement occurs.

On May 16, 1989, virtually all major airlines using Canadian airports filed a suit in the Federal Court of Canada naming Her Majesty the Queen in Right of Canada, the Minister of Transport and the Department of Transport as defendants. The airlines' claim of $66 million was for fuel concession fees covering the period 1983 to 1988. The major part of this claim relates to the airports which are included in the Fund. However, an undetermined part of this claim relates to other airports operated by the Federal Government.

In December 1989, the Department of Transport obtained agreement with the country's two major airlines by which the airlines agreed:

(a) to discontinue court action (their portion represented approximately 80% of the total claim);

(b) to pay fuel concession fees from December 1, 1989 until March 31, 1991 or the introduction of the new cost recovery policy, whichever is sooner; and

(c) to remit a portion of the unpaid fuel concession fees as negotiated.

The Department of Transport agreed to discontinue charging the fee after March 31, 1991. The Department of Justice and Transport are working to fully resolve the fuel concession fee litigation and contractual issues in relation to the other airlines.

15. Termination of the Airports Revolving Fund

In TB minute no. 815267, the Treasury Board approved:

(a) the inclusion of an item in 1990-91 final Supplementary Estimates to discontinue the Revolving Fund effective March 31, 1991,

(b) the winding up of the Fund, and

(c) the transfer of the net assets and responsibility for the continuation of services to the Airports Activity of the Transport Program.

Supplementary Estimates C, Vote 2c provided authority to repeal Section 10 of the Revolving Funds Act, as of March 31, 1991, thereby eliminating the legal basis for the existence of the Airports Revolving Fund.

The schedule attached provides the balances in the accounts of the Airports Revolving Fund prior to the transfer of the total net assets to the Airports Activity of the Transport Program as of March 31, 1991.

SUPPLEMENTARY FINANCIAL INFORMATION
UNAUDITED BALANCE SHEET AS AT MARCH 31, 1991
(before termination)
(in thousands of dollars)

ASSETS	1991
Current	
Accounts receivable	
Federal Government	36,746
Outside parties, net of allowance for doubtful accounts	56,808
Security deposits	7,495
Inventory of materials and supplies	4,180
	105,229
Long-term receivables (Note 4)	5,833
Deferred charges	3,825
Fixed (Note 6)	1,787,352
Less: accumulated amortization	701,844
	1,085,508
	1,200,395

LIABILITIES	1991
Current	
Accounts payable and accrued liabilities	
Federal Government	46,792
Outside parties	16,370
Security deposits	7,495
Contractors holdbacks	160
Current portion of the provision for employee termination benefits	10,869
	81,686
Long-term	
Provision for employee termination benefits	6,343
Deferred revenue	29,187
	35,530
EQUITY OF CANADA (Note 8)	
Accumulated net charge against the Fund's authority	(361,500)
Contributed capital	1,360,690
Accumulated surplus	83,989
	1,083,179
	1,200,395

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration Sector. This responsibility is discharged by the Financial Policy, Accounting and Reporting Systems Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

J. G. SÉGUIN
Director General
Financial Policy, Accounting and Reporting Systems Directorate

S. E. WHITELEY
Assistant Deputy Minister, Finance and Administration

June 21, 1991

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Joint authority limit [1]	100,000,000	100,000,000
Less: authority limit applied to the Defence Production Loan Account	26,324,007	26,324,007
Net authority available for the Fund's account	73,675,993	73,675,993
Unused authority carried forward	73,675,993	73,675,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Joint authority limit [1]	100,000,000	100,000,000
Less: authority applied to the Defence Production Revolving Fund	73,675,993	73,675,993
Net authority available for the loan account	26,324,007	26,324,007
Net authority used	26,324,007	26,324,007
Unused authority carried forward		

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Working capital change	(1,600,000)		(1,850,000)	32,913
Other items				
Authority provided	(1,600,000)		(1,850,000)	32,913

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Change in current assets and liabilities		32,913
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year		32,913
Accumulated net charge against the Fund's authority account, beginning of year		(32,913)
Accumulated net charge against the Fund's authority account, end of year		

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. Purpose and authority

The Defence Production Revolving Fund has been established by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997, representing net assets assumed by the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

(b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the year ended March 31, 1990 and 1991, there were no transactions that applied to (a), (b) and (c).

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director General, Financial Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control to encourage the use of prudence, probity and value-for-money in the spending of public funds. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that its regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The Agency maintains and operates a computerized financial information system, that was designed to meet the unique requirements of accounting for revolving fund transactions, and the need to provide timely and accurate financial information required by the Department of Supply and Services in its discharge of Receiver General responsibilities relating to the Accounts of Canada.

Approved by:

MICHEL LAFLEUR
A/Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

PAT BORBEY
A/Director General, Financial Management
Department of Communications
(Senior financial officer)

July 24, 1991

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year		748,643		1,802,342
Add: items not requiring use of funds	860,000	923,431	782,000	808,077
Operating source of funds	860,000	1,672,074	782,000	2,610,419
Net capital acquisitions	(750,000)	(949,863)	(350,000)	(600,257)
Working capital change	(466,000)	(7,774,694)	(788,000)	(5,368,846)
Other items		6,995,506		5,143,600
Authority (used) provided	(356,000)	(56,977)	(356,000)	1,784,916

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	17,391,908	10,263,619
Add: PAYE charges against the appropriation account after March 31	17,816,918	14,205,063
Less: amounts credited to the appropriation account after March 31	37,304,033	26,620,866
Net authority used, end of year	(2,095,207)	(2,152,184)
Authority limit	30,000,000	30,000,000
Unused authority carried forward	32,095,207	32,152,184

Government Telecommunications Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable		
Government of Canada	38,759,676	28,126,547
Outside parties	2,566,357	2,204,463
Prepaid expenses	24,443	
	41,350,476	30,331,010
Fixed at cost (Note 4)	5,849,578	5,218,369
Less: accumulated depreciation	3,187,978	2,742,140
	2,661,600	2,476,229
Other		
Deferred charges	4,959	7,792
Accrued revenue	1,388	9,713
	6,347	17,505
	44,018,423	32,824,744

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable		
Government of Canada	299,481	245,959
Outside parties	17,410,267	14,080,418
Current portion of the provision for employee termination benefits	78,976	82,265
Deferred revenue		135,310
	17,788,724	14,543,952
Long-term		
Provision for employee termination benefits	1,472,901	1,290,568
Deferred revenue—Service contracts	198,005	308,363
	1,670,906	1,598,931
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	17,391,908	10,263,619
Accumulated surplus	7,166,885	6,418,242
	24,558,793	16,681,861
	44,018,423	32,824,744

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Telecommunications services:		
Customized services	115,775,078	100,530,893
Intercity network services	77,827,232	81,881,915
Shared data services	11,005,420	8,846,897
Local shared services	7,075,864	7,533,725
Directory services	1,497,320	1,313,077
Pass-through	775,156	
Other network services	13,290	24,317
Telecommunications architecture	30,000	
Other revenue	2,902	3,255
Total revenue	214,002,262	200,134,079
Expenses		
Operating:		
Customized services	114,289,774	99,084,798
Intercity network services	63,519,365	66,386,368
Shared data services	10,004,666	9,003,791
Local shared services	2,750,131	4,717,266
Pass-through	1,503,867	
Directory services	875,143	707,105
Other network services	5,000	29,411
	192,947,946	179,928,739
Management services:		
Salaries	11,345,283	11,456,964
Termination benefits	266,464	263,035
Professional services	3,669,607	2,460,325
Rental building and equipment	1,473,400	1,230,568
Telephone and freight	766,379	643,589
Travel	460,794	394,428
Depreciation	312,427	251,934
Office materials and supplies	281,804	265,018
Repairs	268,597	175,341
Information	108,025	139,883
Loss on disposal of fixed assets	37,880	27,445
Other	1,529	2,306
	18,992,189	17,310,836
Telecommunications architecture:		
Salaries	61,072	
Professionnal services	202,365	
Travel	1,813	
Other	252	
	265,502	
Interest charges on the Revolving Fund	1,047,982	1,092,162
Total expenses	213,253,619	198,331,737
Net profit	748,643	1,802,342

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	6,418,242	4,615,900
Net profit for the year	748,643	1,802,342
Balance, end of year	7,166,885	6,418,242

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net profit for the year	748,643	1,802,342
Add: provision for termination benefits	266,464	263,035
depreciation	726,612	610,559
loss on disposal of fixed assets	37,880	27,445
amortization of deferred charges	2,833	2,834
Less: amortization of deferred revenue—Service contracts	(110,358)	(95,796)
	1,672,074	2,610,419
Changes in current assets and liabilities	(7,774,694)	(5,368,846)
Changes in other assets and liabilities		
Payments on and change in provision for employee termination benefits	(84,131)	(97,044)
Deferred revenue—Service contracts		193,462
Accrued revenue	8,325	27,614
	(75,806)	124,032
Net financial resources (used) provided by operating activities	(6,178,426)	(2,634,395)
Investing activities:		
Fixed assets Purchased	(949,863)	(600,257)
Net financial resources used by investing activities	(949,863)	(600,257)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(7,128,289)	(3,234,652)
Accumulated net charge against the Fund's authority account, beginning of year	(10,263,619)	(7,028,967)
Accumulated net charge against the Fund's authority account, end of year	(17,391,908)	(10,263,619)

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act which was repealed and replaced by Section 4 of the Revolving Funds Act, authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84, to $19,000,000 by Appropriation Act No. 4, 1984-85 and to $30,000,000 by Appropriation Act No. 3, 1989-90. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

(a) Prepaid expenses

Some payments are made to suppliers for activity in the next fiscal year and are recorded as prepaid expenses on the balance sheet.

(b) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated on a straight-line basis, over the first five to seven years of utilization of the equipment.

(c) Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTA and are amortized on a straight-line basis on the same life expectancy as the asset they relate to. In 1990-91, the amortization relating to deferred charges amounted to $2,833.

(d) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five to seven year period. In 1990-91, $110,358 was recognized as revenue.

(e) Accrued revenue—Long-term

Monthly payment plans are offered to departments and agencies to cover implementation costs of telecommunications services. At the end of 1990-91, the amount outstanding is equal to $9,209. The short-term portion of the accrued revenue (due in 1990-91) represents $7,820 and is included in the accounts receivable—Government of Canada in the balance sheet.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Changes in financial statements presentation

The allocation of expenditures between Operations, Management and Administration, and Planning and Coordination has been revised to more closely reflect the nature and accountability of the Special Operating Agency.

These financial statements include the following categories: Operations (unchanged), Management services (formerly Management and Administration and Planning and Coordination) and Telecommunications Architecture.

The 1990 comparative figures have been restated to reflect the 1991 presentation.

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	1,806,600	562,357	141,654	2,227,303
Furniture and fixtures	252,200	88,499		340,699
Automobiles	107,388	11,299		118,687
Telecommunications equipment	2,875,181	287,708		3,162,889
	5,041,369*	949,863	141,654	5,849,578

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	929,416	280,332	103,774	1,105,974
Furniture and fixtures	155,053	18,565		173,618
Automobiles	73,587	13,530		87,117
Telecommunications equipment	1,407,084	414,185		1,821,269
	2,565,140*	726,612	103,774	3,187,978

*The balance at beginning of year for fixed assets and accumulated depreciation does not include $177,000 for equipment under capital lease, as this amount was fully utilized.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU
Financial Advisor, Financial Services
(Senior full-time financial officer)

GILLES ROY
Director
Administration/Finance/Personnel
(Senior financial officer)

June 28, 1991

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Annual lapsing authority				
Cost of operations for the year		(75,710,635)		(72,501,930)
Less: items not requiring use of funds		3,421,435		2,772,171
Operating source of funds	(74,040,628)	(72,289,200)	(70,711,503)	(69,729,759)
Net capital acquisitions	(2,566,000)	(3,060,059)	(2,479,000)	(3,189,412)
Reimbursement of 1987-88 overexpenditure recovered from the Revolving Fund's statutory authority				(266,439)
Authority used	(76,606,628)	(75,349,259)	(73,190,503)	(73,185,610)
Statutory authority				
Reimbursement of 1987-88 overexpenditure of the voted authority				266,439
Working capital change	250,000	1,234,190	510,000	557,838
Other items		(807,010)		1,086,117
Authority used	250,000	427,180	510,000	1,910,394
Total authority used	(76,356,628)	(74,922,079)	(72,680,503)	(71,275,216)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	11,906,786	12,727,251
Add: PAYE charges against the appropriation account after March 31	6,647,838	5,104,298
Less: amounts credited to the appropriation account after March 31	1,532,677	792,621
payment for garnished salary incorrectly coded in 1989-90		3,500
Net authority used, end of the year	17,021,947	17,035,428
Authority limit	20,000,000	20,000,000
Unused authority carried forward	2,978,053	2,964,572

National Film Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the National Film Board as at March 31, 1991 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current assets		
Cash	286,372	242,513
Accounts receivable		
Government of Canada	1,194,292	1,182,601
Outside parties	2,708,621	2,414,391
Advances to coproducers (Note 3)	463,681	381,704
Inventories (Note 4)	2,543,327	2,993,892
Prepaid expenses	723,836	441,975
	7,920,129	7,657,076
Capital assets (Note 5)		
Cost	33,043,671	30,792,629
Less: accumulated amortization	20,094,703	18,186,295
	12,948,968	12,606,334
	20,869,097	20,263,410

LIABILITIES	1991	1990
	$	$
Current liabilities		
Accounts payable		
Government of Canada	1,918,472	2,042,788
Outside parties	5,005,925	3,551,584
Accrued salaries and benefits	800,212	574,345
Advances on productions	292,007	305,223
Current portion of obligation under capital leases (Note 6)	417,383	278,830
Current portion of provision for employee termination benefits	400,000	400,000
	8,833,999	7,152,770
Long-term liabilities		
Obligation under capital leases (Note 6)	796,954	1,006,572
Provision for employee termination benefits	7,374,783	6,645,167
	8,171,737	7,651,739
	17,005,736	14,804,509
Contingent liability (Note 10)		
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 7)	11,906,786	12,727,251
Accumulated deficit (Note 8)	(8,043,425)	(7,268,350)
	3,863,361	5,458,901
	20,869,097	20,263,410

Approved by Management:

GILLES ROY
Director, Administration, Finance and Personnel

JOAN PENNEFATHER
Government Film Commissioner

Approved by the Board:

ROBERT GIROUX
Member

MARC DORION
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	28,476,131	27,573,795
Sponsored production	1,804,746	1,314,539
Marketing of films and other forms of visual presentation	10,417,058	9,575,921
	40,697,935	38,464,255
French programming		
Production of films and other forms of visual presentation		
Board's program	18,754,884	18,348,472
Sponsored production	1,201,510	1,086,558
Marketing of films and other forms of visual presentation	4,024,281	3,283,106
	23,980,675	22,718,136
General services		
Distribution and other services	10,151,199	9,459,456
Research and development	652,046	509,796
	10,803,245	9,969,252
Management and administration	9,192,948	9,636,447
	84,674,803	80,788,090
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,835,197	1,372,823
French programming	1,218,382	1,092,032
Film prints, rentals and royalties		
Canadian distribution	2,319,274	2,347,793
International distribution	2,613,540	2,320,003
Services and miscellaneous	977,775	1,153,509
	8,964,168	8,286,160
Cost of operations for the year	75,710,635	72,501,930

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	7,268,350	7,331,772
Cost of operations for the year	75,710,635	72,501,930
	82,978,985	79,833,702
Parliamentary appropriation—Operations	(74,935,560)	(72,565,352)
Balance, end of year	8,043,425	7,268,350

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Cost of operations for the year	(75,710,635)	(72,501,930)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	2,617,165	2,631,118
Loss (gain) on disposal of capital assets	29,195	(61,963)
Increase in the provision for employee termination benefits	729,616	272,106
Increase (decrease) in the provision for accrued vacations	45,459	(69,090)
	(72,289,200)	(69,729,759)
Decrease in the funded components of working capital	1,234,164	557,838
	(71,055,036)	(69,171,921)
Investing activities:		
Acquisition of capital assets	(2,764,427)	(2,897,547)
Acquisition under capital leases	(283,943)	(128,648)
Proceeds from disposal of capital assets	59,376	88,397
	(2,988,994)	(2,937,798)
Financing activities:		
Parliamentary appropriation	75,349,259	73,185,610
Increase in the net book value of capital assets, net of obligation under capital leases	(413,699)	(620,258)
	74,935,560	72,565,352
Obligation under capital lease	283,943	128,648
Payments on obligations under capital leases	(355,008)	(380,263)
	74,864,495	72,313,737
Decrease for the year	(820,465)	(204,018)
Balance, beginning of year	12,727,251	12,931,269
Balance, end of year	11,906,786	12,727,251

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful lives of the assets, as follows:

Technical equipment	5 to 20 years
Data processing equipment	3 to 10 years
Office furniture	10 to 20 years
Office equipment	10 to 15 years
Rolling stock	5 to 10 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks incident to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Advances to coproducers

The Board advanced amounts to coproducers to temporarily finance a portion of their production costs and in order to avoid delaying production schedules. These advances are reimbursable according to the degree of advancement of productions. Concurrently, the coproducers have assigned to the Board amounts owed or amounts that could be owed by Telefilm Canada.

4. Inventories

	1991	1990
	$	$
Productions in progress	954,426	1,020,729
Materials and supplies	1,215,582	1,380,929
Film prints and other forms of visual presentation held for sale	373,319	592,234
	2,543,327	2,993,892

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

5. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	22,764,597	1,904,591	373,620	24,295,568
Data processing equipment	4,413,964	626,998	360,709	4,680,253
Office furniture	1,079,061	156,140	6,899	1,228,302
Office equipment	604,990	54,320	22,603	636,707
Rolling stock	94,068	22,378	33,497	82,949
	28,956,680	2,764,427	797,328	30,923,779
Equipment under capital lease				
Data processing equipment	1,822,301	283,943		2,106,244
Office equipment	13,648			13,648
	1,835,949	283,943		2,119,892
	30,792,629	3,048,370	797,328	33,043,671

Accumulated amortization	Balance, beginning of year	Amortization	Decrease	Balance, end of year
	$	$	$	$
Technical equipment	14,626,041	1,566,419	353,447	15,839,013
Data processing equipment	2,528,896	648,736	312,296	2,865,336
Office furniture	411,256	66,352	87	477,521
Office equipment	321,241	47,108	20,816	347,533
Rolling stock	71,845	5,762	22,111	55,496
	17,959,279	2,334,377	708,757	19,584,899
Equipment under capital lease				
Data processing equipment	225,424	281,423		506,847
Office equipment	1,592	1,365		2,957
	227,016	282,788		509,804
	18,186,295	2,617,165	708,757	20,094,703

6. Obligation under capital leases

The Board entered into agreements to rent data processing equipment and office equipment under capital leases. The assets were capitalized at $2,119,892 using implicit interest rates varying from 7% to 15%. The related obligations are liquidated over the 3-year and 5-year lease terms and are segregated between current and long-term portions on the balance sheet. Minimum lease payments for the year ended March 31, 1991 totalled $483,329, including interest of $128,321, charged to operations.

Obligations under capital leases includes the following:

Future lease payments

	$
1992	521,611
1993	504,517
1994	401,010
	1,427,138
Less: interest	212,801
	1,214,337
Current portion	417,383
Long-term portion	796,954

7. Accumulated net charge against the Revolving Fund's authority

	1991	1990
	$	$
Funded components of working capital	172,155	1,406,319
Net book value of capital assets	12,948,968	12,606,334
Obligation under capital leases	(1,214,337)	(1,285,402)
	11,906,786	12,727,251

8. Accumulated deficit

Comprised of the following unfunded cumulative expenses:

	1991	1990
	$	$
Accrued vacations	268,642	223,183
Employee termination benefits		
Short-term	400,000	400,000
Long-term	7,374,783	6,645,167
	8,043,425	7,268,350

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

9. Expenses

	1991	1990
	$	$
Salaries and benefits	44,046,619	41,442,765
Rentals	9,067,487	9,302,148
Professional and special services	7,176,133	7,575,704
Transportation and communications	5,668,246	5,801,557
Cash financing in coproductions	4,614,898	4,918,315
Materials and supplies	4,195,681	2,981,208
Amortization	2,617,165	2,631,118
Repair and upkeep	2,501,093	1,083,576
Contracted film production and laboratory processing	2,057,845	2,418,316
Information	1,716,253	1,748,344
Miscellaneous	1,013,383	885,039
	84,674,803	80,788,090

10. Contingent liability

The Board is the defendant in a pending claim and lawsuit for an amount totalling $260,000. It is the opinion of Management that this action, if as and when resolved, will not result in any substantial liabilities to the Board.

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the significant accounting policies, set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's division for financial administration complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. These systems are augmented by the Jepartmental internal audit program.

Approved by:

K. F. McCARTHY
Director General,
Finance and Headquarters Administrative Services Bureau
(Senior full-time financial officer)

G. LAMBERT
Assistant Deputy Minister, Corporate Management Branch
(Senior financial officer)

June 20, 1991

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	(35,583)	(581,586)	245,402	(388,423)
Add: items not requiring use of funds	600,000	833,952	775,000	906,878
Operating source (use) of funds	564,417	252,366	1,020,402	518,455
Net capital acquisitions	(800,000)	(1,017,769)	(510,000)	(563,448)
Working capital change	(480,000)	370,254	(61,589)	(5,471,708)
Other items		(889,089)		5,410,677
Authority (used) provided	(715,583)	(1,284,238)	448,813	(106,024)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	(10,632,025)	(11,185,165)
Add: PAYE charges against the appropriation account after March 31	1,729,499	1,063,872
Less: amounts credited to the appropriation account after March 31	194,273	259,744
Net authority provided, end of year	(9,096,799)	(10,381,037)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	13,096,799	14,381,037

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable		
Government of Canada	119,160	176,588
Outside parties	124,496	178,025
Inventories, at cost and average cost (Note 3)	1,479,836	1,596,230
Prepaid expenses	42,165	233,212
	1,765,657	2,184,055
Fixed (Note 4)		
At cost	4,983,235	3,977,456
Less: accumulated depreciation	2,973,124	2,355,332
	2,010,111	1,622,124
	3,775,768	3,806,179

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	824,364	696,865
Outside parties		
Accounts payable	931,852	1,280,651
Vacation pay	394,040	367,595
Current portion of the provision for employee termination benefits	283,202	224,275
Deferred revenue	310,838	223,055
	2,744,296	2,792,441
Long-term		
Provision for employee termination benefits	1,852,285	1,806,105
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(10,632,025)	(11,185,165)
Accumulated surplus	9,811,212	10,392,798
	(820,813)	(792,367)
	3,775,768	3,806,179

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Fees earned	32,144,258	30,174,720
Miscellaneous revenue	5,590	3,392
	32,149,848	30,178,112
Operating expenses		
Salaries and employee benefits	16,535,517	15,413,056
Provision for employee termination benefits	204,170	398,264
Passport operations at posts abroad	4,447,460	4,447,460
Passport materials and application forms	3,789,823	3,717,380
Accommodation	2,050,142	1,951,921
Professional and special services	1,829,271	1,524,872
Printing, stationery and supplies	769,840	472,780
Freight, express and cartage	736,411	211,108
Telecommunications	694,033	668,841
Depreciation and amortization	623,329	503,374
Postal services and postage	415,148	808,669
Travel and removal	299,969	217,335
Repair and maintenance	194,019	144,318
Rentals	117,487	70,539
Miscellaneous expenses	10,453	5,838
Information	7,909	5,540
Loss on disposal of fixed assets	6,453	5,240
	32,731,434	30,566,535
Net (loss) profit	(581,586)	(388,423)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net (loss) profit for the year	(581,586)	(388,423)
Add: provision for termination benefits	204,170	398,264
depreciation and amortization	623,329	503,374
loss on disposal of fixed assets	6,453	5,240
	252,366	518,455
Changes in current assets and liabilities	370,254	(5,471,708)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(157,991)	(90,855)
Net financial resources provided (used) by operating activities	464,629	(5,044,108)
Investing activities:		
Fixed assets Purchased	(1,017,769)	(563,448)
Net financial resources used by investing activities	(1,017,769)	(563,448)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(553,140)	(5,607,556)
Accumulated net charge against the Fund's authority account, beginning of year	11,185,165	16,792,721
Accumulated net charge against the Fund's authority account, end of year	10,632,025	11,185,165

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	10,392,798	10,781,221
Net (loss) profit for the year	(581,586)	(388,423)
Balance, end of year	9,811,212	10,392,798

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The Revolving Funds Act authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents the fees received for which the services have not yet been provided.

3. Inventories

	1991	1990
	$	$
Materials and supplies	1,319,668	1,485,014
Work in process	160,168	111,216
	1,479,836	1,596,230

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	$	$	$	$
Leasehold improvements	670,133	249,348		919,481
Furniture	685,448	150,241	2,713	832,976
EDP equipment	1,337,809	417,048	1,195	1,753,662
Other equipment	1,284,066	201,132	8,082	1,477,116
	3,977,456	1,017,769	11,990	4,983,235

Accumulated depreciation and amortization	Balance at beginning of year	Depreciation and amortization	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	448,016	250,901		698,917
Furniture	299,688	44,774	688	343,774
EDP equipment	1,021,939	191,687		1,213,626
Other equipment	585,689	135,967	4,849	716,807
	2,355,332	623,329	5,537	2,973,124

5. Long-term leases

The Passport Office occupies space at twenty-three locations under long-term leases which expire between March 31, 1991 and August 31, 1995.

Accommodation expense consisted of:

	1991	1990
	$	$
Rentals	2,052,981	1,951,921
Services	50,270	27,985
	2,103,251	1,979,906

Public Works Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Public Works Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions.

Approved by:

LOUISE SAINT-LAURENT
Departmental Comptroller
(Senior full-time financial officer)

ROBERT GIROUX
Assistant Deputy Minister, Corporate Management
(Senior financial officer)

September 25, 1991

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net operating loss	(31,400,000)	(73,749,493)	(30,150,000)	(46,144,984)
Add: items not requiring use of funds		10,069,245		9,110,080
Operating use of funds	(31,400,000)	(63,680,248)	(30,150,000)	(37,034,904)
Recovery of PWRF—Operating loss		53,217,391	30,150,000	46,518,751
Net capital acquisitions	(10,025,000)	(14,072,477)	(14,900,000)	(11,274,843)
Working capital change		(15,335,182)		(32,267,228)
Other items		(17,510,031)		19,842,036
Authority used	(41,425,000)	(57,380,547)	(14,900,000)	(14,216,188)

Public Works Revolving Fund—*Continued*

CALCULATION—OTHER ITEMS FOR THE YEAR ENDED MARCH 31, 1991

	Current year	Previous year	Difference
	$	$	$
Fixed assets assumed by the Fund—Net (Notes 4 and 5)	(36,458,225)	(35,791,123)	(667,102)
Liabilities for employee termination benefits assumed by the Fund—Long-term portion	34,720,327	34,795,955	(75,628)
Disposal of/adjustment to fixed assets—Net (Note 5)	876,533	629,511	247,022
Excess of assumed liabilities over assets (Notes 4 and 5)	(13,760,186)	(14,427,288)	667,102
PAYE charges against the appropriation account after March 31	(82,711,131)	(69,188,433)	(13,522,698)
Amounts credited to the appropriation account after March 31	49,688,182	53,846,909	(4,158,727)
Total of other items[1]	(47,644,500)	(30,134,469)	(17,510,031)

[1] Refer to statement of authority used.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	101,355,881	60,989,657
Add: PAYE charges against the appropriation account after March 31	82,711,131	69,188,433
Less: amounts credited to the appropriation account after March 31	49,688,182	53,846,909
Net authority used, end of year	134,378,830	76,331,181
Authority limit	450,000,000	450,000,000
Unused authority carried forward	315,621,170	373,668,819

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable		
Government of Canada	59,515,229	58,794,478
Outside parties	98,605,294	55,210,743
	158,120,523	114,005,221
Consumable stores inventory	3,670,433	3,666,203
Work in process	2,450,354	9,071,891
	164,241,310	126,743,315
Fixed (Note 5)		
At cost	110,804,515	97,730,888
Less: accumulated depreciation	61,214,809	52,564,494
	49,589,706	45,166,394
	213,831,016	171,909,709

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	3,862,272	2,667,934
Outside parties		
Accounts payable	80,745,596	68,028,360
Accrued salaries and benefits	18,514,412	17,091,179
Deferred revenue and recoveries	6,828,006	
Current portion of the provision for employee termination benefits	4,000,000	4,000,000
	113,950,286	91,787,473
Long-term		
Provision for employee termination benefits	34,720,327	34,795,955
EQUITY OF CANADA		
Accumulated net charge against Fund's authority	101,355,881	60,989,657
Accumulated deficit (Note 6)	(36,195,478)	(15,663,376)
	65,160,403	45,326,281
	213,831,016	171,909,709

The accompanying notes are an integral part of the financial statements.

Public Works Revolving Fund—*Continued*

INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Inventory management fees	56,286,173	59,314,513
Project revenues	250,678,255	233,367,595
Payroll recoveries at direct cost	107,201,691	102,889,675
Other income	12,432,149	5,809,097
	426,598,268	401,380,880
Expenses		
Personnel	405,589,030	378,914,810
Transportation and communications	14,333,664	14,320,106
Information	1,806,428	1,706,368
Professional and special services	23,933,692	21,137,768
Occupancy costs	22,634,199	22,055,633
Rentals	2,699,464	2,961,137
Purchased repairs and upkeep	5,788,855	3,066,063
Utilities, materials and supplies	10,576,009	9,201,513
Depreciation	10,069,245	9,110,080
All other expenditures	2,927,369	3,152,386
	500,357,955	465,625,864
Less: allocation to other programs	18,100,000	18,100,000
	482,257,955	447,525,864
Operating loss before other expenses	(55,659,687)	(46,144,984)
Other expenses (Note 7)		
Retroactive pay	12,309,174	
Reversal of unbillable/unrecoverable accounts receivable from other Government departments	5,780,632	
	18,089,806	
Net operating loss	(73,749,493)	(46,144,984)

Refer to appendix A for breakdown by activity—Current year's operations.

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	(15,663,376)	(113,109,252)
Net operating loss	(73,749,493)	(46,144,984)
	(89,412,869)	(159,254,236)
Write-off of prior years' deficits (Note 6)		93,860,734
Reversal of a portion of the prior year's allowance for doubtful accounts		3,211,375
Recovery of PWRF—Operating loss (Vote 1)	53,217,391	46,518,751
Balance, end of year	(36,195,478)	(15,663,376)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net operating loss	(73,749,493)	(46,144,984)
Add: depreciation	10,069,245	9,110,080
	(63,680,248)	(37,034,904)
Working capital change	(15,335,182)	(32,267,228)
Net financial resources used by operating activities	(79,015,430)	(69,302,132)
Investing activities:		
Fixed assets		
Acquisitions	(14,072,477)	(11,274,843)
Assumed by the Fund (Net)	(667,102)	303,004
Disposals/adjustments (Net)	247,022	629,511
Net financial resources used by investing activities	(14,492,557)	(10,342,328)
Financing activities:		
Liabilities for unused annual leave and employee termination benefits	(75,628)	(2,419,522)
Write-off of prior years' deficits		93,860,734
Reversal of a portion of the prior year's allowance for doubtful accounts		3,211,375
Recovery of PWRF—Operating loss (Vote 1)	53,217,391	46,518,751
Net financial resources provided by financing activities	53,141,763	141,171,338
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(40,366,224)	61,526,878
Accumulated net charge against the Fund's authority account, beginning of year	(60,989,657)	(122,516,535)
Accumulated net charge against the Fund's authority account, end of year	(101,355,881)	(60,989,657)

Public Works Revolving Fund—*Continued*

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1991

APPENDIX A

	Corporate and administrative	Realty	Architectural and engineering	1991 Total
	$	$	$	$
Revenues				
Inventory management fees		56,286,173		56,286,173
Project revenues		80,650,947	170,027,308	250,678,255
Payroll recoveries at direct cost		102,637,410	4,564,281	107,201,691
Other income	1,489,509	9,091,572	1,851,068	12,432,149
	1,489,509	248,666,102	176,442,657	426,598,268
Expenses				
Personnel	75,969,695	190,407,542	139,211,793	405,589,030
Transportation and communications	4,781,430	5,680,713	3,871,521	14,333,664
Information	1,030,991	474,092	301,345	1,806,428
Professional and special services	14,139,441	5,904,162	3,890,089	23,933,692
Occupancy costs	9,087,512	8,094,887	5,451,800	22,634,199
Rentals	1,268,038	859,517	571,909	2,699,464
Purchased repairs and upkeep	2,788,118	994,111	2,006,626	5,788,855
Utilities, materials and supplies	4,079,986	2,633,287	3,862,736	10,576,009
Depreciation	5,405,993	1,937,082	2,726,170	10,069,245
All other expenditures	1,565,207	470,377	891,785	2,927,369
	120,116,411	217,455,770	162,785,774	500,357,955
Less: allocation to other programs	18,100,000			18,100,000
	102,016,411	217,455,770	162,785,774	482,257,955
Operating loss before other expenses	(100,526,902)	31,210,332	13,656,883	(55,659,687)
Other expenses (Note 7)				
Retroactive pay				12,309,174
Reversal of unbillable/unrecoverable accounts receivable from other Government departments				5,780,632
				18,089,806
Net operating loss				(73,749,493)

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991

1. Authority and purpose

The Public Works Revolving Fund was established by the Adjustment of Accounts Act (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by Section 5 of the Revolving Funds Act, to allow the Minister of Public Works Canada to make expenditures for undertakings by the Department on behalf of other Government departments and agencies, other Governments, and private sector tenants of federally owned or leased property. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures; the total of which is not to exceed $450,000,000 at any time.

In accordance with the former Section 33 of the Adjustment of Accounts Act, and through the 1983-84 Supplementary Estimates B, the authority of the Fund was amended to include charges on behalf of other PWC's departmental programs and to increase the financial authority from $55 million to $150 million. In the 1984-85 final Supplementary Estimates the authority was increased from $150 million to $300 million. Through the 1987-88 Supplementary Estimates E, the authority was further increased from $300 million to $450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions of approved TB Minute 805839 dated June 25, 1987, the objective of the Public Works Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the Treasury Board approved rate structure for the services provided to clients. Due to the uncertainty of the revenue projections, the Department found it necessary to seek funding, in 1989-90 and 1990-91, in the amounts of $46,518,751 and $53,217,391 respectively, to partially cover its operating losses.

2. Significant accounting policies

The Public Works Revolving Fund is charged with all expenditures of the Services Program (with the exception of the Statutory Vote: Minister of Public Works—Salary and motor car allowance), and is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

Public Works Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991—*Continued*

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in PWC stores on behalf of operational managers responsible for property management services and other services as agreed to by Materiel Management. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materiel are valued at cost on a first-in, first-out basis.

Work-in-process

Work-in-process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of other PWC's departmental programs, less any amounts already billed.

Fixed assets

Certain fixed assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated depreciation. As a result, these assets are reflected in the accounting records at net book value. Fixed assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than $15,000 are treated as expenses in the year of acquisition.

Fixed assets (other than those relating to floating marine and related shore-based facilities) costing less than $1,000 are expensed in the year of acquisition.

An expenditure which extends the economic life of an asset or increases its capacity will be capitalized.

Proceeds from disposal of fixed assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Depreciation of fixed assets

Fixed assets are depreciated on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

Floating marine and related shore-based facilities	Estimated useful economic life
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey vessels	30 years
All other dredging assets	15 years
Other capital assets	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

3. Changes in financial statements presentation

The 1989-90 income statement presented the revenue and expenses by type for two of the three departmental activities. A supporting statement provided the expenses by type, for the Corporate and Administrative Services activity in the amount of $115,556,467. $18,100,000 of these expenditures were allocated to other programs and therefore deducted from this total. The net amount of $97,456,467, was reported on the income statement. Also appearing below the Contribution margin was an adjustment to revenue and expenses in the amount of $2,294,954.

For 1990-91, the income statement presents the departmental total with the activities presented separately by type of revenue and expenses on an appendix. The amount for adjustment to revenue and expenditures is now reported under "All other expenditures".

Public Works Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991—*Concluded*

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain fixed assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Public Works Revolving Fund. As of April 1, 1988 an amount of $16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and fixed assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

	1991	1990
	$	$
Assets:		
Fixed assets (net of depreciation)	36,458,225	35,791,123
Consumable stores inventory	2,746,386	2,746,386
	39,204,611	38,537,509
Liabilities:		
Accumulated unused annual leave	13,588,294	13,588,294
Termination benefits	39,376,503	39,376,503
	52,964,797	52,964,797
Net liabilities assumed	13,760,186	14,427,288

6. Write-off of prior years' deficits

Treasury Board's approval was received February 8, 1990 (TB 810454) to write-off an amount of up to $31,260,334 from the accounts of the Public Works Revolving Fund relating to uncollectible debts from other departments, agencies and Crown corporations, as well as the accumulated deficit, which arose prior to 1988-89.

In addition to the above, on February 8, 1990, Treasury Board's approval was received (TB 813101) to write off an amount of $63,400,000 from the Public Works Revolving Fund related to the 1988-89 operating deficit.

Parliamentary approval was also received in the Supplementary Estimates C, 1989-90 to adjust the accounts of the Public Works Revolving Fund by the amounts referred to above.

7. Other expenses

Retroactive pay, totalling $12,309,174, and reversal of unbillable/unrecoverable accounts receivable from other Government departments, totalling $5,780,632, were not included in "Expenses" as they apply to previous years.

5. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year (unadjusted)	Adjustments to assets assumed by the Fund	Balance at beginning of year (adjusted)	Acquisitions	Disposals and corrections	Balance at end of year
	$	$	$	$	$	$
Dredges and fixed shore-based facilities	24,543,890	285,000	24,828,890	928,822		25,757,712
Scows, tugs and large survey launches	6,691,482	200,214	6,891,696	68,350		6,960,046
Small survey launches, other floating and related mobile shore-based assets	1,245,495	1	1,245,496	233,321	38,576	1,440,241
Vehicles and construction equipment	9,557,088	(997,015)	8,560,073	834,530	31,769	9,362,834
Tools, machinery, building, EDP and office equipment	55,692,933	(31,840)	55,661,093	12,007,454	384,865	67,283,682
	97,730,888	(543,640)	97,187,248	14,072,477	455,210	110,804,515

Accumulated depreciation	Balance at beginning of year (unadjusted)	Adjustments to accumulated depreciation as a result of changes to assets assumed	Balance at beginning of year (adjusted)	Depreciation	Adjustments to accumulated depreciation as a result of disposals and corrections	Balance at end of year
	$	$	$	$	$	$
Dredges and fixed shore-based facilities	11,652,058	162,539	11,814,597	647,203		12,461,800
Scows, tugs and large survey launches	3,035,795	87,569	3,123,364	108,960		3,232,324
Small survey launches, other floating and related mobile shore-based assets	542,257		542,257	62,014		604,271
Vehicles and construction equipment	7,523,750	(895,574)	6,628,176	943,311	31,766	7,539,721
Tools, machinery, building, EDP amd office equipment	29,810,634	(565,276)	29,245,358	8,307,757	176,422	37,376,693
	52,564,494	(1,210,742)	51,353,752	10,069,245	208,188	61,214,809
Net	45,166,394	667,102			247,022	49,589,706

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in ministerial reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

H. CROWE

A/Director General, Finance and Resource Management Directorate (Senior full-time financial officer)

B. M. FORESTELL

A/Assistant Deputy Minister, Corporate Management Branch (Senior financial officer)

July 2, 1991

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	29,000	(753,715)	(60,000)	487,751
Add: items not requiring use of funds	211,000	290,274	170,000	285,086
Operating source of funds	240,000	(463,441)	110,000	772,837
Net capital acquisitions	(240,000)	(175,279)	(110,000)	(64,924)
Working capital change		561,349		587,214
Other items		(550,983)		(678,826)
Authority provided (used)		(628,354)		616,301

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	(2,202,571)	(2,260,610)
Add: PAYE charges against the appropriation account after March 31	1,823,268	1,370,528
Less: amounts credited to the appropriation account after March 31	1,141,955	1,259,531
Net authority provided, end of year	(1,521,258)	(2,149,613)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	3,521,258	4,149,613

Race Track Supervision Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable—Outside parties	1,141,956	1,259,531
Accountable advances to employees	13,325	13,534
	1,155,281	1,273,065
Fixed assets, appraisal plus additions at cost (Note 3)	1,853,067	1,785,943
Less: accumulated depreciation	956,975	839,689
	896,092	946,254
	2,051,373	2,219,319

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities—Outside parties		
Accounts payable	1,823,268	1,370,528
Vacation pay	150,958	140,800
Current portion of the provision for employee termination benefits		19,332
	1,974,226	1,530,660
Long-term		
Provision for employee termination benefits	376,446	292,282
	2,350,672	1,822,942
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,202,571)	(2,260,610)
Accumulated surplus	1,903,272	2,656,987
	(299,299)	396,377
	2,051,373	2,219,319

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Pari-mutuel levy	15,809,842	15,651,503
Operating expenses		
Salaries and employee benefits	3,875,172	3,757,374
Provision for employee termination benefits	64,832	67,722
Professional services		
Drug control services	6,195,595	5,003,452
Race patrol services	3,461,660	3,237,079
Photo finish services	927,673	1,096,222
Drug research	585,834	621,303
Other	106,359	104,742
Supply and Services Canada service charges	36,238	(23,098)
Data processing services	12,376	4,131
Travel and removal	412,600	368,384
Depreciation	216,025	211,143
Material and supplies	178,827	175,323
Accommodation	159,671	310,184
Telephone	151,293	81,866
Miscellaneous	122,651	118,321
Repair and upkeep	47,334	23,382
Loss on disposal of fixed assets	9,417	6,222
	16,563,557	15,163,752
Net profit (loss)	(753,715)	487,751

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	2,656,987	2,169,236
Net profit (loss) for the year	(753,715)	487,751
Balance, end of year	1,903,272	2,656,987

Race Track Supervision Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net profit (loss)	(753,715)	487,751
Add: depreciation	216,025	211,143
loss on disposal of fixed assets	9,417	6,222
provision for employee termination benefits	64,832	67,722
	(463,441)	772,838
Changes in current assets and liabilities	561,349	587,214
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	19,332	(70,193)
Net financial resources provided (used) by operating activities	117,240	1,289,859
Investing activities:		
Fixed assets Purchased	(175,279)	(64,924)
Net financial resources (used) by investing activities	(175,279)	(64,924)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(58,039)	1,224,935
Accumulated net charge against the Fund's authority account, beginning of year	2,260,610	1,035,675
Accumulated net charge against the Fund's authority account, end of year	2,202,571	2,260,610

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The Appropriation Act No. 1 was repealed and replaced by Section 2 of the Revolving Funds Act in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the Balance Sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	242,579	41,019	36,955	246,643
Electronic data processing equipment	601,959	62,744	15,796	648,907
Automotive	263,060	71,516	55,404	279,172
Buildings	574,582			574,582
Land	103,763			103,763
	1,785,943	175,279	108,155	1,853,067

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	168,008	14,375	31,641	150,742
Electronic data processing equipment	364,772	118,467	11,694	471,545
Automotive	203,812	60,339	55,404	208,747
Buildings	103,097	22,844		125,941
	839,689	216,025	98,739	956,975

Public Service Commission—
Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless otherwise indicated.

The Financial Services Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Financial Management Officers, Financial Services Officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

G. A. WRIGHT
Director, Financial Services
(Senior full-time financial officer)

MARY J. MURPHY
Executive Director, Corporate Management
(Senior financial officer)

June 24, 1991

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	101,000	(952,331)	(132,000)	(1,370,579)
Add: items not requiring use of funds	503,000	749,330	305,000	469,821
Operating source of funds	604,000	(203,001)	173,000	(900,758)
Net capital acquisitions	(218,000)	(408,785)	(300,000)	(555,360)
Working capital change	(283,000)	(652,752)	962,000	646,218
Other items		671,801	(709,000)	(447,367)
Authority (used) provided	103,000	(592,737)	126,000	(1,257,267)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(314,046)	(1,578,584)
Add: PAYE charges against the appropriation account after March 31	2,936,371	2,177,276
transfer of fixed assets to the Department deleted from the Revolving Fund	(175,661)	
loss associated with discretionary language training	(297,024)	
Less: amounts credited to the appropriation account after March 31	3,749,739	2,318,844
Net authority provided, end of year	(1,600,099)	(1,720,152)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,100,099	6,220,152

Public Service Commission—
Staff Development and Training Revolving Fund—
Continued

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable		
Government of Canada	3,797,367	2,551,716
Outside parties	141,423	76,857
Accountable advances to employees	800	800
Prepaid expenses	177,667	19,448
	4,117,257	2,648,821
Fixed (Note 4)		
At cost	3,040,737	2,869,955
Less: accumulated depreciation	1,687,807	1,402,333
	1,352,930	1,467,622
	5,470,187	4,116,443

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,223,110	1,378,742
Outside parties		
Accounts payable	713,261	798,534
Vacation pay	356,503	280,122
Deferred revenue	67,186	86,978
	3,360,060	2,544,376
Long-term		
Provision for employee termination benefits	1,426,710	1,200,857
	4,786,770	3,745,233
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(314,046)	(1,578,584)
Accumulated surplus	997,463	1,949,794
	683,417	371,210
	5,470,187	4,116,443

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Course fees and services	23,911,362	11,055,411
Operating expenses		
Salaries and employee benefits	16,574,551	7,321,825
Provision for employee termination benefits	225,853	126,673
Professional and special services	3,944,110	1,493,987
Rentals	1,411,639	1,507,655
Travel and communications	842,365	596,599
Information	505,702	517,446
Depreciation	347,816	343,148
Materials and supplies	324,379	222,718
Administration and financial services	100,000	204,000
Repairs	27,833	22,265
Other	18,621	69,674
	24,322,869	12,425,990
Net loss before extraordinary item	(411,507)	(1,370,579)
Extraordinary item—(Note 5)	(540,824)	
Net loss	(952,331)	(1,370,579)

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance, beginning of year	1,949,794	3,320,373
Net loss for the year	(952,331)	(1,370,579)
Balance, end of year	997,463	1,949,794

Public Service Commission—
Staff Development and Training Revolving Fund—
Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net loss before extraordinary item	(411,507)	(1,370,579)
Add: provision for employee termination benefits	225,853	126,673
depreciation	347,816	343,148
	162,162	(900,758)
Changes in current assets and liabilities	(652,752)	646,218
Net financial resources used by operating activities	(490,590)	(254,540)
Investing activities:		
Loss on transfer of LTC to the department (Note 5)	(540,824)	
Fixed assets		
Transfer of fixed assets associated with the LTC (Note 5)	175,661	
Purchased	(408,785)	(555,360)
Net financial resources used by investing activities	(773,948)	(555,360)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(1,264,538)	(809,900)
Accumulated net charge against the Fund's authority account, beginning of year	1,578,584	2,388,484
Accumulated net charge against the Fund's authority account, end of year	314,046	1,578,584

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The Adjustment of Accounts Act has been repealed and replaced by Section 7 of the Revolving Funds Act.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Fixed assets and depreciation

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10%
Office and classroom equipment	15%
EDP and word processing equipment	25%

(c) Prepaid expenses

Under the terms of two contracts, advance payments are made to suppliers for the provision of video learning tapes and are recorded as prepaid expenses on the balance sheet. The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses also include the inventory of photocopies and supplies maintained for sale to Language Training Canada at March 31, 1991.

(d) Deferred revenue

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of $2,885,000 were paid to the Staff Development and Training Revolving Fund for the 1990-91 fiscal year. These funds were approved to cover the cost of the activities that should not be borne by the user which are not cost recoverable. The comparative figure for 1989-90 is $2,885,000.

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Decrease in assets due to transfer of LTC to the department	Balance at end of year
	$	$	$	$
Furniture	824,189	118,892	80,565	862,516
Equipment	417,772	60,090	31,570	446,292
EDP and word processing equipment	1,627,994	229,803	125,868	1,731,929
	2,869,955	408,785	238,003	3,040,737

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	304,614	63,847	8,057	360,404
Equipment	222,711	38,273	4,735	256,249
EDP and word processing equipment	875,008	245,697	49,550	1,071,155
	1,402,333	347,817	62,342	1,687,808

Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

5. Extraordinary item

During 1990-91, the Fund has reported an extraordinary loss of $540,824 due to the transfer of discretionary language training back to the appropriation (TB's decision on the PSC's 1991-92 Multi-Year Operational Plan).

Discretionary language training reported a net profit of $540,824 in 1990-91 and the balance sheet accounts were as follows:

	$
Accounts receivable	(716,738)
Accounts payable	54,550
Fixed assets	(175,661)
Net loss for 1990-91 fiscal year	297,025
Loss on transfer	(540,824)

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year end and are consistent with the information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration Sector. This responsibility is discharged by the Financial Policy, Accounting and Reporting Systems Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

Approved by:

J. G. SÉGUIN
Director General,
Financial Policy, Accounting and Reporting Systems Directorate

S. E. WHITELEY
Assistant Deputy Minister, Finance and Administration

June 21, 1991

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1991

	1991		1990	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	(3,420,000)	(9,355,087)	135,000	914,861
Add: items not requiring use of funds	7,673,000	7,777,158	6,783,000	6,720,618
Operating source of funds	4,253,000	(1,577,929)	6,918,000	7,635,479
Net capital acquisitions	(18,344,000)	(11,648,627)	(17,400,000)	(10,134,609)
Working capital change	6,972,000	47,014,342	7,241,000	(6,421,046)
Other items		(23,105,871)		6,662,754
Authority provided	(7,119,000)	10,681,915	(3,241,000)	(2,257,422)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1991

	1991	1990
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	118,125,704	152,642,135
Add: PAYE charges against the appropriation account after March 31	129,642,744	85,078,013
Less: amount credited to the appropriation account after March 31	187,309,843	166,579,628
Net authority used, end of year	60,458,605	71,140,520
Authority limit	200,000,000	200,000,000
Unused authority carried forward	139,541,395	128,859,480

Supply Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable		
Government of Canada	184,044,490	208,400,602
Outside parties	9,273,688	6,338,709
Current portion of net investment in EDP equipment leases	3,130,208	5,413,950
Inventories at cost (Note 3)	23,047,042	24,434,122
Other	2,802,905	6,128,535
	222,298,333	250,715,918
Long-term receivables		
Net investment in EDP equipment leases (Note 4)	4,136,335	4,864,980
Fixed assets at cost (Note 5)	61,944,925	54,807,839
Less: accumulated depreciation	33,060,603	29,289,541
	28,884,322	25,518,298
Leasehold improvements at cost (net of amortization)	3,609,897	3,104,452
Other		
Crown copyrights at nominal value	1	1
	258,928,888	284,203,649

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	73,248,565	75,826,104
Government of Canada	52,248,878	42,835,026
Deferred revenue	26,374,431	14,613,987
	151,871,874	133,275,117
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	118,125,704	152,642,135
Accumulated deficit	(11,068,690)	(1,713,603)
	107,057,014	150,928,532
	258,928,888	284,203,649

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Sales (Note 6)		
Supply operations	427,240,558	420,929,642
Regional operations	213,682,172	210,055,751
	640,922,730	630,985,393
Cost of sales (Note 6)		
Supply operations	273,446,753	270,586,020
Regional operations	113,014,474	103,587,253
	386,461,227	374,173,273
Gross margin	254,461,503	256,812,120
Operating expenses		
Salaries and employee benefits	132,555,287	125,939,071
Professional and special services	69,617,330	71,969,084
Accommodation	18,510,820	17,560,689
Repairs, supplies, miscellaneous	7,865,309	6,811,235
Interest	6,407,488	7,154,681
Freight	5,883,945	5,981,838
Travel and removal	5,450,325	5,753,536
Communications	5,414,754	4,832,560
Depreciation and amortization	4,568,748	3,838,950
Information	3,520,921	4,213,284
Rental	1,092,338	1,111,316
Inventories and other losses	488,777	638,913
Loss on disposal of fixed assets	69,322	560,177
Cash discounts	(378,769)	(468,075)
	261,066,595	255,897,259
Net (loss) profit before extraordinary item	(6,605,092)	914,861
Extraordinary item (Note 9)	(2,749,995)	
Net (loss) profit	(9,355,087)	914,861

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of year	(1,713,603)	(2,628,464)
Net (loss) profit for the year before extraordinary item	(6,605,092)	914,861
Extraordinary item (Note 9)	(2,749,995)	
Balance, end of year	(11,068,690)	(1,713,603)

Supply Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities:		
Net (loss) profit	(9,355,087)	914,861
Add: depreciation	6,910,515	5,782,005
amortization of leasehold improvements	420,596	378,436
loss on disposal of fixed assets	446,047	560,177
	(1,577,929)	7,635,479
Changes in current assets and liabilities	47,014,342	(6,421,046)
Net financial resources provided by operating activities	45,436,413	1,214,433
Investing activities:		
Changes in other assets and liabilities		
Net investment in the electronic data processing EDP equipment leases	728,645	840,340
Fixed assets		
Equipment—Purchased	(10,671,532)	(9,280,881)
Leasehold improvements—Purchased	(977,095)	(853,728)
	(11,648,627)	(10,134,609)
Net financial resources used by investing activities	(10,919,982)	(9,294,269)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	34,516,431	(8,079,836)
Accumulated net charge against the Fund's authority account, beginning of year	(152,642,135)	(144,562,299)
Accumulated net charge against the Fund's authority account, end of year	(118,125,704)	(152,642,135)

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1991

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82. In 1983 the Revolving Funds Act repealed the "Adjustment of Accounts Act" and Section 8 authorized the establishment of the Supply Revolving Fund.

An amount of $44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus has been transferred to the Fund's authority as follows:

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
1985-86	22,763,154
1986-87	647,189
	37,246,540

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain acquisition revenue is based on detailed and validated statistical analysis of the procurement work-load. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue.

This policy was revised April 1, 1985. As a result, on contracts ranging from ($200,000 to $50 million between April 1, 1985 and May 31, 1987) $240,000 to $60 million from June 1, 1987, an initial fee equal to 50% on Science and Engineering Acquisition contracts and 65% on Commercial Acquisition and Printing Acquisition contracts is charged at the date of contract issuance and the balance of the fee is charged over the life of the contract. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not materially violated.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability for these benefits is not accrued; however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 8.

(b) Depreciation

Leasehold improvements are amortized on the straight-line basis over the term of the lease with a maximum of 10 years. Other fixed assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture	5 years
EDP equipment	5 years
Automotive	5 years
Warehouse equipment	10 years
Printing equipment	8 years
Audio-visual	10 years

Supply Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

3. Inventories

	1991	1990
	$	$
Raw materials and finished goods	21,560,291	23,139,797
Work in process	1,486,751	1,294,325
	23,047,042	24,434,122

4. Net investment in EDP equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund until the cost of the equipment is paid in full. Payments by the client departments for the long-term investment in leases are due as follows: $2,228,738 in 1992-93, $1,444,795 in 1993-94, $301,581 in 1994-95 and $161,221 in 1995-96.

5. (a) Fixed assets and accumulated depreciation

Depreciation in the amount of $2,762,363 in 1991 and $2,323,491 in 1990 has been included in the cost of sales in the Statement of Operations. Restatements were made to the opening balances of the fixed assets and leasehold improvements as a result of management decisions. The net book value was not affected by these decisions.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	5,081,432	477,691	654,792	4,904,331
EDP equipment	27,313,170	6,803,538	711,921	33,404,787
Automotive	863,713	174,697	71,879	966,531
Warehouse equipment	4,565,324	437,131	274,329	4,728,126
Printing equipment	15,356,098	2,732,226	1,186,784	16,901,540
Audio-visual	1,628,102	46,249	634,741	1,039,610
	54,807,839	10,671,532	3,534,446	61,944,925

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	3,534,714	487,696	689,449	3,332,961
EDP equipment	10,600,748	4,662,998	543,409	14,720,337
Automotive	429,152	139,397	67,965	500,584
Warehouse equipment	3,347,999	344,141	197,423	3,494,717
Printing equipment	10,338,195	1,121,707	1,201,183	10,258,719
Audio-visual	1,038,733	154,576	440,024	753,285
	29,289,541	6,910,515	3,139,453	33,060,603

(b) Leasehold improvements and amortization

	Balance at beginning of year	Purchases	Amortization	Deletions	Balance at end of year
	$	$	$	$	$
Leasehold improvements	8,774,414	977,095		1,164,511	8,586,998
Amortization	5,669,962		420,596	1,113,457	4,977,101
	3,104,452	977,095	420,596	51,054	3,609,897

Loss on disposal of fixed assets and deletion of leasehold improvements in the amount of $376,725 has been included as part of the extraordinary item.

6. Sales and cost of sales

For consolidation purposes, internal sales and cost of sales in the amount of $33,704,270 ($35,210,619 in 1990) have been eliminated.

7. Deferred acquisition contract fees

In accordance with the revised Department's policy on smoothing revenue for certain types of contracts as detailed in 2(a)(i), the value of deferred acquisition fees on uncompleted contracting work as at March 31, 1991 amounted to $10,694,507 ($9,799,001 in 1990).

8. Employee benefits liability

The unaccrued liability of employee benefits consists of termination benefits and vacation pay.

	1991	1990
	$	$
Termination benefits	34,360,500	35,232,057
Vacation pay	10,633,676	8,067,032
	44,994,176	43,299,089

9. Extraordinary item

Effective April 1, 1991, the Supply Revolving Fund will be reorganized. The Communications Services Directorate will be removed from the Fund and will be established as a Special Operating Agency titled the "Canada Communications Group". This reorganization resulted in the following adjustments within the Supply Revolving Fund.

	$
Canadian Government Exposition Centre	
Closeout costs—Manufacturing facilities	1,910,000
Inventory adjustment	839,995
	2,749,995

10. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self-insurance.

SECTION 2

1990-91
PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

CONTENTS

	Page
Departmental corporations—	
Agricultural Stabilization Board	2.2
Atomic Energy Control Board	2.5
Canada Employment and Immigration Commission	2.9
Canadian Centre for Occupational Health and Safety	2.16
Canadian Transportation Accident Investigation and Safety Board	2.19
Director of Soldier Settlement	2.22
Economic Council of Canada	2.23
Fisheries Prices Support Board	2.26
Medical Research Council	2.29
National Museums of Canada	2.33
National Research Council of Canada	2.41
Natural Sciences and Engineering Research Council	2.44
Science Council of Canada	2.48
Social Sciences and Humanities Research Council	2.51
The Director, The Veterans' Land Act	2.55
The National Battlefields Commission	2.56
Other entities—	
Agricultural Products Board	2.59
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	2.65
Canadian Grain Commission	2.68

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Agricultural Stabilization Board

MANAGEMENT REPORT

The accompanying statement of use of parliamentary appropriations of the Agricultural Stabilization Board, for the year ended March 31, 1991, and all the information in this annual report are the responsibility of management and have been approved by the Executive Board. We have made the following representations based on the best of our knowledge and belief. We have prepared the accompanying statement of use of parliamentary appropriations in accordance with the Government of Canada's rules for the recording of expenditures by departments. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statement.

The ASB maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for government funds.

The Auditor General of Canada has been requested to carry out an audit of the statement of use of parliamentary appropriations. The financial statement for the year ended March 31, 1991 and the Auditor's Report thereon follow.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

August 16, 1991

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have audited the statement of use of parliamentary appropriations by the Agricultural Stabilization Board for the year ended March 31, 1991. This statement is the responsibility of the Board's management. My responsibility is to express an opinion on this statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation.

In my opinion, this statement presents fairly, in all material respects, the use of parliamentary appropriations by the Board for the year ended March 31, 1991 in accordance with accounting policies set out in Note 2 to the statement.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the statement have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1991, the Financial Administration Act and regulations and the Agricultural Stabilization Act.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 16, 1991

Agricultural Stabilization Board—*Continued*

STATEMENT OF USE OF PARLIAMENTARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1991 (in thousands of dollars)

	1991	1990
Contributions pursuant to the Agricultural Stabilization Act funded by Agriculture Vote 15		
Payments to the Canadian Dairy Commission	264,884	271,515
Deficiency payments in respect of:		
Canola	457	74
Corn	329	7,706
Barley	14	657
British Columbia fruits		128
Oats		23
Apples		11
Potatoes		1
	800	8,600
Use of Agriculture Vote 15	265,684	280,115
Statutory contributions pursuant to the Agricultural Stabilization Act		
Deficiency payments in respect of:		
Corn	66	739
Barley	53	1,846
Spring wheat	4	32
Soybeans	2	46
Oats	1	13
Wool		46
Winter wheat	(9)	(51)
	117	2,671
Payments to the National Tripartite Stabilization Program accounts for:		
Hogs	47,929	96,420
Slaughter cattle	16,116	19,008
Cow-calf	5,795	3,538
Apples	2,647	3,038
Feeder cattle	1,872	1,959
White pea beans	1,865	931
Sugar beets	1,211	890
Honey	708	1,107
Other coloured beans	433	174
Kidney/Cranberry beans	246	121
Lambs	245	221
Onions	151	176
	79,218	127,583
Use of statutory appropriations	79,335	130,254
Operating expenditures funded by and use of Agriculture Vote 5	4,440	4,051
Capital expenditures funded by and use of Agriculture Vote 10	126	109
Total use of appropriations	349,585	414,529

The accompanying notes are an integral part of this financial statement.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

NOTES TO THE STATEMENT OF USE OF PARLIAMENTARY APPROPRIATIONS MARCH 31, 1991

1. Authority and objectives of the Board and purpose of the statement

The Board, which was established in 1958 and operates under the authority of the Agricultural Stabilization Act (the "Act"), consists of three members appointed by the Governor in Council. It is a departmental corporation named in Schedule II of the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The purpose of the statement of use of parliamentary appropriations is to present the use of appropriations by the Board for purposes of the Act in accordance with accounting policies described in Note 2. These policies are consistent with the Government of Canada's rules for the recording of expenditures by departments. The statement is not intended to present the results of the Board's operations based on agricultural conditions during the year. This would require that consideration be given to adopting accounting policies on a full accrual basis.

Contributions for named commodities pursuant to the minimum provisions of the Act and for commodities covered by National Tripartite Stabilization Program agreements established pursuant to the Act are funded through a statutory authority. The Board's operating and capital expenditures, and all other contributions pursuant to provisions of the Act, are funded by budgetary lapsing authorities.

2. Significant accounting policies

(a) Expenditure recognition

Contributions funded by a statutory authority are recorded on the cash basis. All other contributions are recorded on a cash basis, except that disbursements for which payment claiming documents have been received within a specified period after the year end are accrued. Operating and capital expenditures are recorded on the accrual basis.

(b) Refunds of previous years' expenditures

Refunds of previous years' statutory expenditures are deducted from statutory contributions (included in this statement) when received. Refunds of previous years' annually voted expenditures are not included in this statement.

3. Subsequent event

The Act was repealed effective April 1, 1991 with the coming into force of the Farm Income Protection Act (FIPA) on April 1, 1991. The Agricultural Stabilization Board will continue to exist for purposes of administering activities pursuant to the transitional clauses of FIPA as they relate to the Act, and for other deficiency payments as explained below.

Agricultural Stabilization Board—*Concluded*

NOTES TO THE STATEMENT OF USE OF PARLIAMENTARY APPROPRIATIONS
MARCH 31, 1991—*Concluded*

The transitional clauses of the FIPA extend the provisions of the Act for wool marketed during the 1990 calendar year and for other named commodities (corn and soybeans and spring wheat, winter wheat, oats and barley not produced in the designated area as defined in the Canadian Wheat Board Act) marketed during the 1990-91 crop year. Further, the provisions of the Act as they relate to the establishment of a prescribed percentage of a base price for industrial milk and cream will continue to apply for the fiscal year ending March 31, 1992.

Deficiency payments for named commodities provided for in the Act prior to its repeal effective April 1, 1991 and for designated commodities authorized by Governor in Council pursuant to the Act prior to April 1, 1991 will continue to be made in 1991-92 and subsequent years as payment claiming documents are received. Refunds of previous years' expenditures due to overpayments to producers will also continue in 1991-92 and subsequent years as the Board's post-verification of receipts is completed.

The National Tripartite Stabilization Program agreements entered into pursuant to the Act will continue under the authority of the FIPA.

Atomic Energy Control Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Atomic Energy Control Board (AECB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the AECB.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the AECB maintains a set of accounts which provides a centralized record of the AECB's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The AECB Administration Directorate develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The AECB maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the AECB's assets. The AECB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Deputy Auditor General, his role being to express an informed opinion as to whether the AECB's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the AECB's financial transactions.

Approved by:

W. E. GREGORY
Senior full-time financial officer

D. B. SINDEN
Senior financial officer

June 19, 1991

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF ENERGY, MINES AND RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1991. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial satement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Board for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1991

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure (Schedule)		
Operations		
Salaries and employee benefits	17,899,575	14,578,480
Employee termination benefits	192,185	475,136
Professional and special services	6,553,020	5,223,787
Furniture and equipment	2,521,346	2,299,689
Accommodation	2,107,752	1,570,040
Travel and relocation	1,785,612	1,418,926
Utilities, materials and supplies	771,336	667,333
Repairs	606,898	283,446
Communication	532,165	441,796
Information	441,129	316,450
Equipment rentals	76,205	132,022
Miscellaneous	1,041	1,930
	33,488,264	27,409,035
Administration		
Salaries and employee benefits	3,297,212	2,441,004
Employee termination benefits	21,081	88,317
Board members' expenses	270,125	200,549
Professional and special services	106,667	125,283
Travel	11,632	37,280
	3,706,717	2,892,433
Grants and contributions		
Safeguards Support Program	552,019	150,000
Other	37,000	7,000
	589,019	157,000
	37,784,000	30,458,468
Non-tax revenue (Schedule)		
Licence fees (Note 3)	24,555,286	
Refunds of previous years' expenditure	74,614	60,987
Fines and penalties	31,200	2,000
Services and service fees	777	162
	24,661,877	63,149
Net cost of operations (Note 4)	13,122,123	30,395,319

The accompanying notes and schedule are an integral part of this statement.

Approved by:

R. A. LÉVESQUE
President

D. B. SINDEN
Senior financial officer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the Atomic Energy Control Act. It is a departmental corporation named in Schedule II to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control nuclear energy in the interests of health, safety and national security. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the Nuclear Liability Act, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (see Note 9). The number of installations requiring insurance coverage is 15.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990 the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and other federal Government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the Government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regualtory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. The current fees are based on 1988-89 AECB costs. The AECB plans to review and update its licence fees every two years.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

(b) Revenue recognition

Licence fees are recorded as revenue over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Other revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Licence fees—Deferred revenue

At year end the unearned portion of licence fees was as follows:

	1991	1990
	$	$
Receipts during the year*	37,754,149	
Less: revenue recognized during the year (licence fees)	24,555,286	
Balance, end of year	13,198,863	

*Inlcudes accounts receivable of $820,787.

4. Parliamentary appropriation

	1991	1990
	$	$
Energy, Mines and Resources		
Vote 25 (Vote 40 in 1990)	32,280,000	26,891,000
Lapsed	414,651	526,841
	31,865,349	26,364,159
Statutory contributions to employee benefit plans	2,944,000	2,178,000
Total appropriation used	34,809,349	28,542,159
Add: services provided without charge by other Government departments:		
accommodation	2,107,752	1,570,040
employee benefits	570,096	317,000
other	296,803	29,269
	2,974,651	1,916,309
	37,784,000	30,458,468
Less: non-tax revenue	24,661,877	63,149
Net cost of operations	13,122,123	30,395,319

5. Liabilities

At year end the amounts of liabilities are as follows:

	1991	1990
	$	$
(a) Accounts payable		
Payables at Year End	3,332,995	2,001,150
Payments on due date	1,387,648	1,985,692
Contractors holdbacks	204,992	220,274
	4,925,635	4,207,116
Salaries payable	14,147	15,034
	4,939,782	4,222,150
(b) Other liabilities		
Vacation pay	1,551,034	1,218,877
Employee termination benefits	1,512,317	1,389,589
	3,063,351	2,608,466

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week pay for every year of continuous service to a maximum of 13 weeks pay.

6. Licences provided free of charge

During the year, the value of licences provided free of charge to educational institutions and publicly funded non-profit health care institutions amounts to $1,515,286. The value of licences provided free of charge to other federal Government departments amounts to $381,238.

7. Contingent liabilities

At March 31, 1991, the AECB was defendant in lawsuits amounting to $900,000 (1990—$600,000). Of this amount, $600,000 represents lawsuits seeking damages for breach of statutory duties related to radioactively contaminated soil. The remaining $300,000 represents a lawsuit seeking damages for wrongful dismissal. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

8. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For 1991, AECL charged $1,900,306 (1990—$1,150,000) to this program.

Atomic Energy Control Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

9. Nuclear liability reinsurance account

Under Section 17 of the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account. The Account forms part of the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Nuclear Liability Reinsurance Account since its creation. The balance of the Nuclear Liability Reinsurance Account as at March 31, 1991 is $535,521 (1990—$534,021).

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as of March 31, 1991 is $664,500,000 (1990—$664,500,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

10. Comparatives figures

For comparatives purposes, some 1990 figures have been reclassified to conform with the 1991 presentation.

REVENUE AND COST BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1991

SCHEDULE

	1991			
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations
	$	$	$	$
Licensing activities				
Nuclear reactors and heavy water plants	16,377,184		16,377,184	22,142,809
Research reactors	43,000	130,647	173,647	194,006
Nuclear research and test establishements	885,475		885,475	1,572,447
Uranium mines	2,779,741		2,779,741	4,603,552
Nuclear fuel facilities	776,100		776,100	845,209
Prescribed substances	54,769	17,509	72,278	113,533
Accelerators	133,234	179,325	312,559	405,375
Radioisotopes	2,770,635	1,495,781	4,266,416	5,087,890
Transportation	200,444	10,084	210,528	253,830
Waste management and decommissioning	534,704	64,178	598,882	827,002
	24,555,286	1,897,524	26,452,810	36,045,653
Non-licensing activities	106,591		106,591	1,738,347
	24,661,877	1,897,524	26,559,401	37,784,000

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of CEIC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. CEIC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ARTHUR KROEGER
Chairman

HY BRAITER
Senior financial officer

August 23, 1991

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1990-91*	1989-90
Expenditure		
Employment and Insurance Program		
Unemployment insurance	2,112,233	3,109,705
Human resource development	1,658,167	1,657,265
National employment services	314,067	277,625
CEC management and joint services	201,258	177,836
	4,285,725	5,222,431
Corporate Management and Services Program		
Corporate management and administration	310,458	280,503
Systems and procedures	63,451	39,057
Canada Employment and Immigration Advisory Council	1,117	1,073
	375,026	320,633
Immigration Program		
Program operations	148,937	127,462
Settlement	106,836	89,017
Management and policy development	51,439	48,474
Adjudication	7,856	7,235
	315,068	272,188
Total of expenditure	4,975,819	5,815,252
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administrative costs	1,249,964	1,072,527
Recovery—Secondment expense—Other Government departments	38	10
Non-tax revenue		
Services and service fees	39,102	23,406
Refunds of previous years' expenditure	12,203	15,872
Return on investments	536	420
Other revenues		
Recovery of deportation expenses	3,794	578
Government annuities surplus	2,513	3,052
Unemployment insurance fines	2,032	2,620
Immigration fines and forfeitures	1,757	1,069
Other	255	345
Total of revenue	1,312,194	1,119,899
Net cost of operations	3,663,625	4,695,353

* The figurers have been restated to reflect the amalgamation in 1990-91 of the Departmental management and administration and the Commission management and administration activities into the Corporate management and administration activity.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and objectives

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule II to the Financial Administration Act. All the Commission's operating and contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits and the Government's contributions to

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

the Unemployment Insurance Account and in respect of fishermen's benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour maket consistent with national, social and economic goals, in a manner which promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 119. The total amount of loans outstanding shall not, at any time, exceed $110,000,000.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated amounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
(in thousands of dollars)

	1990-91	1989-90
Employment and Insurance Program		
Vote 5	137,341	119,743
Lapsed	68,637	39,355
	68,704	80,388
Vote 6c	1	17
Lapsed		
	1	17
Vote 10	1,620,524	1,622,908
Lapsed	52,694	60,509
	1,567,830	1,562,399
Statutory contributions to Unemployment Insurance Account	1,548,876	2,423,443
Statutory contributions to employee benefit plans	102,517	91,542
Statutory contributions to fishermen's benefits	65,637	251,013
Statutory retirement benefits to annuities agents pensions	36	35
Statutory refunds of amounts credited to revenue in previous years	11	63
Total program	3,353,612	4,408,900
Corporate management and Services Program		
Vote 1	56,833	61,480
Lapsed	17,318	15,383
	39,515	46,097
Statutory contributions to employee benefit plans	17,660	15,539
Total program	57,175	61,636
Immigration Program		
Vote 15	195,342	174,811
Lapsed	6,261	6,911
	189,081	167,900
Vote 16a	1,213	295
Lapsed	112	1
	1,101	294
Vote 17c	2,243	252
Lapsed	110	3
	2,133	249
Vote 20	111,869	90,649
Lapsed	9,418	3,706
	102,451	86,943
Statutory contributions to employee benefit plans	20,284	16,781
Statutory refunds of amounts credited to revenue in previous years	18	21
Total program	315,068	272,188
Total use of appropriations	3,725,855	4,742,724

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the Immigration Act, fines payable by claimants under the Unemployment Insurance Act, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1990-91	1989-90
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Employment and insurance overpayments		
Unemployment insurance benefit Repayments		277
Corporate Management and Services		
Secondments	943	135
Miscelleneous	162	
	1,105	412
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	223,527	171,079
Unemployment insurance Section 33	57,243	35,622
Unemployment insurance fines	5,902	6,419
Job development	3,535	1,671
Job entry	2,447	1,914
Social assistance recipients	1,449	196
National Institutional Training	1,039	2,717
Canada Works	929	968
Skill shortages	842	1,213
Summer Canada Works	825	196
National labour market innovation	805	
Other programs—CJS	514	506
Local Employment Assistance Program	299	165
Community futures	288	286
National Training Program—Purchase of training	159	1,171
Canada Manpower Mobility Program	142	161
CJS Challenge	139	
Outreach Program	114	114
Canada Community Development	64	78
Skill investment	60	58
General industrial training	55	61
Young Canada Works	46	780
Local initiative	43	38
Local Employment Assistance and Development Program	35	21
CJS Developmental use of Unemployment Insurance Funds	22	
Youth Training Option Program	17	26
Career access	14	26
Individually subsidized jobs	13	17
Other programs	7	278
Industrial Assessment Incentive	5	
Summer Employment Experience Development Program	4	15
Need overpayment	4	127
Unemployment insurance work sharing		13
Program for Employment Disadvantaged		12
Unemployment Insurance—Section 25		8
	300,587	225,956
Immigration		
Pre 1989 detention cost	3,252	
Airline and shipping fines	2,787	884
Removal and detention cost	2,762	
Forfeited conditional bonds	2,546	2,254
Assisted Passage Loans—Accrued interest	760	840
Adjustment assistance overpayments	650	378
Deportation expense charges	113	7,817
Recoverable adjustment assistance loans	24	26
Settler loans	5	5
Other accounts	2	
	12,901	12,204
Corporate Management and Services		
Salary overpayments	85	53
Miscellaneous	84	86
Secondments	83	577
	252	716
Total	314,845	239,288

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory Unemployment Insurance Program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) Government's share of benefits pursuant to Bill C-21, the 1990-91 share is calculated and applicable for the period of April 1 to October 23, 1990; (c) repayment of overpayments of benefits, or overpayment of amounts paid under Section 26.1 and, benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account; (a) benefits paid under the Act; (b) all amounts paid under Section 26.1 for developmental assistance (c) the costs of administering the Act; and (d) the interest on advances made by the Minister of Finance.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1990-91	1989-90
Balance as at April 1 (deficit)	971	(27)
Receipts and other credits		
Contributions—		
Employer and employee[1]	13,034	11,005
Government[1]	1,615	2,675
Investment income	223	91
	14,872	13,771
Payments and other charges		
Benefits[1]	14,407	11,590
Operating expenses	1,260	1,083
	15,667	12,773
Net increase or (decrease)	(795)	998
Balance as at March 31 (deficit)[2]	176	971

[1] Fishermen's benefits in the amount of $84 million (1990—$268 million), the related Government contribution of $66 million (1990—$251 million) and the fishermen's premiums of $18 million (1990—$17 million) are included in the statement.

[2] No interest bearing loans under Section 137(1) of the Unemployment Insurance Act (1990, no interest bearing loans) were made to the Unemployment Insurance Account. The net balance as at March 31, 1991 is of $176 million (1990—$971 million).

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1990-91	1989-90
Balance as at April 1	904,327	945,224
Receipts and other credits		
Interest from Canada	59,453	62,232
Premiums	218	349
Other	76	40
	59,747	62,621
Payments and other charges		
Annuity payments	97,500	99,072
Premium refunds	1,688	1,654
Unclaimed annuities	348	279
	99,536	101,005
Net increase or (decrease)	(39,789)	(38,384)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(2,549)	(2,513)
Balance as at March 31	861,989	904,327

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who are engaged in selling Government annuities to the public. During the year, interest of $555 calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $6,829 and payments from the Account amounted to $12,706.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1990-91	1989-90
	$	$
Balance as at April 1	18,191	24,028
Receipts and other credits	7,384	7,247
Payments and other charges	12,706	13,084
Net increase or (decrease)	(5,322)	(5,837)
Balance as at March 31	12,869	18,191

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Canada Employment and Immigration Commission—
Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

During the year, withdrawals totalled $2,896,681 and consisted of refunds to depositors, $2,324,231; and, forfeitures to the Crown, $572,450.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1990-91	1989-90
Balance as at April 1	7,522	6,173
Receipts and other credits	3,924	3,051
Payments and other charges	2,897	1,702
Net increase or (decrease)	1,027	1,349
Balance as at March 31	8,549	7,522
Securities in trust at April 1	50	50
Less: securities in trust at year-end	50	50
Net balance as at March 31	8,549	7,522

(e) General Security Deposits

This account receives general security deposits from transportation companies. During the year, deposits totalled $0 and disbursements totalled $3,600 consisting of refunds to transportation companies.

TRANSACTIONS IN THE GENERAL SECURITY DEPOSITS
(in thousands of dollars)

	1990-91	1989-90
Balance as at April 1	53	
Receipts and other credits		53
Payments or other charges	3	
Net increase or (decrease)	(3)	53
Balance as at March 31	50	53

(f) Summer Employment Experience Development Program

The Summer Employment Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled $425,000 and disbursements totalled $423,438 consisting of $403,475 in payments to sponsors and $19,963 in refunds to provinces.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1990-91	1989-90
	$	$
Balance as at April 1	(1,562)	107,335
Receipts and other credits	425,000	565,230
Payments and other charges	423,438	674,127
Net increase or (decrease)	1,562	(108,897)
Balance as at March 31		(1,562)

(g) Work Orientation Workshops Program

The Work Orientation Workshops Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, there are no deposits and disbursements for this account.

TRANSACTIONS IN THE WORK ORIENTATION WORKSHOPS PROGRAM

	1990-91	1989-90
	$	$
Balance as at April 1		25,500
Receipts and other credits		167,039
Payments and other charges		192,539
Net increase or (decrease)		(25,500)
Balance as at March 31		

(h) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $902 and disbursements totalled $148,966 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1990-91	1989-90
	$	$
Balance as at April 1	169,938	116,380
Receipts and other credits	902	615,980
Payments and other charges	148,966	562,422
Net increase or (decrease)	(148,064)	53,558
Balance as at March 31	21,874	169,938

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991—*Continued*

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 119 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, bearing interest at rates from 6 to 15% per annum, with final instalments between April 1, 1990 and April 1, 1995, balance at year-end $4,233,139; and,

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1990 and April 1, 1995 at year-end $77,384,835.

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1990-91	1989-90
	$	$
Balance as at April 1	89,065,564	76,868,443
Receipts and other credits	20,915,743	15,653,859
Payments and other charges	13,468,153	27,850,980
Net increase or (decrease)	(7,447,590)	12,197,121
Balance as at March 31	81,617,974	89,065,564

7. Contingent liabilities

Twenty-one claims totalling $6,607,729 have been brought against the Canada Employment and Immigration Commission: four for breach of contract (one by a private company, three by private citizens), two for defamation by private citizens, one for damage to property by a private citizen, one for fatal injury by the estate of a private citizen, six for general damages (one by a private company, five by private citizens), one for injury to reputation and mental distress by a private citizen, two for loss of salary by private citizens, two for negligence (one by a private company, one by a private citizen), two for physical injury and loss of income by a private citizen, and one miscellaneous by a private company.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1991
(in thousands of dollars)

	1990-91*	1989-90
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	14,406,685	11,690,216
Human resource development	1,658,167	1,657,265
Unemployment insurance	597,269	536,267
National employment services	314,067	277,625
CEC Management and joint services	201,258	177,836
Summer Employment Experience Development Program—Payments and refunds to provinces	423	674
Canadian Jobs Strategy Program—Payments and refunds to provinces	149	562
Work Orientation Workshops Program—Payments and refunds to provinces		193
Corporate Management and Services Program		
Corporate management and administration	343,297	311,110
Systems and procedures	63,451	39,057
Canada Employment and Immigration Advisory Council	1,117	1,073
Immigration Program		
Program operations	148,937	127,462
Settlement	106,836	89,017
Management and policy development	51,439	48,474
Assisted Passage Loans issued to immigrants	13,468	27,851
Adjudication	7,856	7,235
Immigration Guarantee Funds—Refunds and forfeitures	2,897	1,702
	17,917,316	14,993,619
Receipts		
Unemployment insurance premiums	13,034,287	11,005,300
Unemployment insurance interest—Revenue	222,841	91,076
Annuity interest, etc.	59,754	62,628
Services and service fees	39,102	23,406
Assisted passage loans repayments	20,916	15,654
Refunds of previous years' expenditure	12,203	15,955
Net adjustment to the unemployment insurance administration cost	7,349	7,502
Immigration Guarantee Fund deposits	3,924	3,001
Other revenues		
Recovery of deportation expenses	3,794	578
Government annuities surplus	2,513	3,052
Unemployment insurance fines	2,032	2,620
Immigration fines and forfeitures	1,757	1,069
Other	255	345
Return on investments	536	420
Summer Employment Experience Development Program deposits	425	565
Canadian Jobs Strategy Program deposits	1	616
Work Orientation Workshops Program deposits		167
	13,411,689	11,233,954
Net cost of operations	4,505,627	3,759,665

Canada Employment and Immigration Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD ENDED MARCH 31, 1991—*Concluded*
(in thousands of dollars)

	1990-91*	1989-90
Reconciliation to use of appropriations		
Net cost of operations	4,505,627	3,759,665
Revenue credited to non-tax revenue Related to appropriations	62,192	47,445
Decrease in assisted passage loans	7,448	(12,197)
From Annuities Account—Actuarial surplus	2,549	2,513
Increase in the Immigration Guarantee Fund	1,027	1,299
Increase in the Summer Employment Experience Development Program	2	(109)
Decrease in the Canadian Jobs Strategy Program	(148)	54
Decrease in unpaid annuities	(42,343)	(40,904)
Decrease in unemployment insurance deficit	(795,352)	998,056
Decrease in Work Orientation Workshops Program		(26)
Use of appropriations	3,741,002	4,755,796

*The figures have been restated to reflect the amalgamation in 1990-91 of the Department Management and Administration and the Commission Management and Administration activities into the Corporate Management and Administration Activity.

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety (CCOHS) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, his role being to express an informed opinion as to whether the Centre's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Centre's financial transactions.

Approved by:

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

KASH MANCHUK
Secretary/Treasurer

June 20, 1991

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY
AND THE
MINISTER OF LABOUR

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1991. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1991

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure		
Operations		
Salaries and employee benefits	6,777,692	6,597,181
Employee termination benefits	51,101	
Professional and special services	739,084	335,347
Transportation and communications	634,199	785,622
Information	453,447	662,903
Accommodation	367,421	362,484
Utilities, materials and supplies	308,744	294,667
Furniture, equipment and leasehold improvements	261,129	201,200
Purchased repair and upkeep	226,058	202,314
Rentals	67,714	63,908
	9,886,589	9,505,626
Administration		
Salaries and employee benefits	292,733	282,812
Employee termination benefits		24,431
Governors, executive board, and committees	313,984	260,274
Professional and special services	74,761	3,209
Travel	17,679	24,115
Utilities, materials and supplies	1,635	1,096
	700,792	595,937
Total expenditure	10,587,381	10,101,563
Non-tax revenue credited to the vote (Note 3)	1,689,195	1,190,932
Net cost of operations (Note 5)	8,898,186	8,910,631

The accompanying notes are an integral part of this statement.

Approved by:

MAUREEN C. SHAW
Chairman

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

KASH MANCHUK
Secretary/Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991

1. Authority and purpose

The Centre was established in 1978 under the Canadian Centre for Occupational Health and Safety Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

3. Non-tax revenue credited to the Vote

	1991	1990
	$	$
Proceeds from sales:		
Subscription—CCINFOdisc	964,352	582,398
Subscription—CCINFOline	79,284	93,040
Single copy publications	69,767	50,036
Subscription—Publications	66,155	109,606
CCINFOtapes	6,450	8,200
Advertising at the Centre	5,942	6,515
Video tapes	150	2,000
	1,192,100	851,795
Cost recoveries:		
Technical services	417,191	95,518
Workshops	58,776	94,625
Travel expenses	21,128	23,364
Conference		125,630
	497,095	339,137
	1,689,195	1,190,932

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

4. Joint venture

On March 31, 1991 CCOHS received $265,000, the first instalment of the $540,000 to be paid by the Ontario Training Corporation (OTC) for 50% undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. First sale of the product estimated to occur in April 1992. Revenues to be shared as follows:

75% CCOHS—25% OTC for products sold by CCOHS
60% CCOHS—40% OTC for products sold by OTC

Product ownership will revert to 100% ownership CCOHS no sooner than three years and when OTC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1991	1990
	$	$
Department of Labour—Vote 15	5,333,000	8,264,000
Department of Labour—Vote 15c	3,486,000	358,000
Supplemented by Treasury Board Vote 5	162,000	
	8,981,000	8,622,000
Amount lapsed	392,813	21,368
Total use of appropriation	8,588,187	8,600,632
Add: services provided without charge by Government departments	309,999	309,999
Net cost of operations	8,898,186	8,910,631

As a contingency to avoid expenditures beyond the approved level of appropriations, a submission to Treasury Board authorized a draw down of $666,000 of the appropriated funding to be authorized for 1991-92. Of the total amount $273,187 was used, leaving a balance of $392,813 which was carried forward to the 1991-92 funding.

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1990	Acquisitions	March 31, 1991
	$	$	$
Computer equipment	3,490,639	249,063	3,739,702
Furniture and equipment	1,051,191	12,066	1,063,257
Leasehold improvements	632,719		632,719
	5,174,549	261,129	5,435,678

Accumulated amortization	March 31, 1990	Amortization	March 31, 1991
	$	$	$
Computer equipment	2,437,623	351,526	2,789,149
Furniture and equipment	943,658	44,581	988,239
Leasehold improvements	632,719		632,719
	4,014,000	396,107	4,410,107

7. Liabilities

	March 31, 1991	March 31, 1990
	$	$
Accounts payable and accrued liabilities	446,384	428,537
Accrued vacation pay	273,900	253,334
Provision for employee termination benefits	241,533	67,277
	961,817	749,148

8. Donations

In accordance with Section 5(4) of its Act, the Centre received during the year $200 in donations, bringing the total to $6,225 at March 31, 1991. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The CTAISB's administration branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been audited by the Auditor General, his role being to express an informed opinion as to whether the statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

June 17, 1991

AUDITOR'S REPORT

TO THE CHAIRMAN OF CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1991. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1991

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991
	$
Expenditure	
Board	
Personnel	706,785
Transportation and communications	74,684
Accommodation	41,646
Professional and special services	33,330
Other	9,206
	865,651
Operations	
Personnel	15,625,241
Transportation and communications	1,759,546
Professional and special services	1,621,629
Accommodation	1,270,900
Rentals	1,183,339
Construction and/or acquisition of machinery and equipment	989,733
Purchased repair and upkeep	529,093
Utilities, materials and supplies	511,775
Information	414,882
Other	2,263
	23,908,401
Administration	
Personnel	3,266,872
Construction and/or acquisition of machinery and equipment	585,883
Transportation and communications	493,783
Professional and special services	353,907
Purchased repair and upkeep	349,401
Accommodation	295,756
Utilities, materials and supplies	164,899
Information	131,907
Rentals	31,295
Other	345
	5,674,048
Total cost of operations	30,448,100
Non-tax revenue	
Refunds of previous years' expenditure (Note 5)	104,112
Proceeds from sales	13,134
Services and service fees	3,166
	120,412
Net cost of operations (Note 3)	30,327,688

The accompanying notes are an integral part of this statement.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established on March 29, 1990 under the CTAISB Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct special studies and special investigations into more general matters pertaining to transportation safety. The Board has the exclusive authority to determine causes and contributing factors when it investigates a transportation occurrence. The Board's expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

3. Parliamentary appropriation

	1991
	$
Privy Council Vote 10	25,326,500
Lapsed	708,611
	24,617,889
Statutory contributions to employee benefit plans	2,780,000
Use of appropriation	27,397,889
Add: services provided without charge by Government departments (Note 4)	3,050,211
Deduct: non-tax revenue	120,412
Net cost of operations	30,327,688

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

4. Services provided without charge by Government departments

	1991
	$
Public Works Canada (accommodation and accommodation alteration)	1,608,302
Transport Canada (flight services and aircraft rental)	881,197
Treasury Board (employer's share of health insurance premium)	509,712
Supply and Services Canada (administration of cheque issue and Personnel Management System)	40,000
Labour Canada (administration of workers' compensation)	11,000
	3,050,211

5. Refunds of previous years' expenditures

These refunds relate to expenditures incurred in previous years by the Canadian Aviation Safety Board.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Economic Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Economic Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the Chief executive officer of the Council.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement.

The Council's financial services division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial control. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by an internal audit function, established in compliance with the Treasury Board/Office of the Comptroller General standards for internal audit in the Government of Canada. The Council also seeks to ensure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions for the year ended March 31, 1991.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and reporting requirements, both internal and external. With an internal computerized financial reporting and control system, the Council has realized achievements in more accurately forecasting the cost of future initiatives and in the provision of financial information for decision-making purposes.

Approved by:

ROBERT WOODS
Senior financial officer

GEORGE McLAUGHLIN
Senior full-time financial officer

June 28, 1991

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND THE
PRIME MINISTER OF CANADA

I have audited the statement of operations of the Economic Council of Canada for the year ended March 31, 1991. The financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on the financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 4, 1991

Economic Council of Canada—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure		
Economic research and policy analysis:		
Salaries and employee benefits	5,470,615	5,027,359
Employee termination benefits	39,199	45,288
Supplies, furniture and equipment	544,294	311,625
Professional and special services	498,261	674,425
Travel, communication and publication	188,233	211,679
Rental, repair and maintenance of equipment	26,660	157,780
Miscellaneous		20
	6,767,262	6,428,176
Consultation and public information:		
Salaries and employee benefits	1,904,134	1,795,307
Employee termination benefits	60,259	55,295
Travel, communication and publication	149,116	148,118
Professional and special services	136,094	112,707
Council meetings	102,370	99,329
Supplies, furniture and equipment	13,278	9,834
Rental, repair and maintenance of equipment	3,304	5,908
Miscellaneous		114
	2,368,555	2,226,612
Administration:		
Salaries and employee benefits	916,195	755,990
Accommodation	715,294	715,294
Travel, communication and publication	174,203	141,468
Professional and special services	120,642	105,691
Supplies, furniture and equipment	92,407	133,069
Rental, repair and maintenance of equipment	63,725	57,292
Miscellaneous	2,014	1,205
	2,084,480	1,910,009
	11,220,297	10,564,797
Revenue:		
Non-tax revenue:		
Refunds of previous years' expenditure	13,785	13,603
Miscellaneous	5,191	86,920
	18,976	100,523
Net cost of operations (Note 3)	11,201,321	10,464,274

The accompanying notes are an integral part of this statement.

Approved by the Council:

JUDITH MAXWELL
Chairman

ROBERT WOODS
Director, Finance and Administration

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991

1. Authority and purpose

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule II of the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1991	1990
	$	$
Privy Council		
Vote 25 (Vote 20 in 1990)	9,252,000	8,532,000
Supplemented by Treasury Board		
Vote 5		185,000
	9,252,000	8,717,000
Lapsed		9,897
Government-wide cost reduction	119,893	
	9,132,107	8,707,103
Statutory contributions to employee benefit plans	1,146,000	983,000
Total use of appropriations	10,278,107	9,690,103
Add: services provided without charge by other Government departments	942,190	874,694
Less: non-tax revenue	18,976	100,523
Net cost of operations	11,201,321	10,464,274

Economic Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

4. Agreement with CIDA

In June 1990, the Council and the Canadian International Development Agency (CIDA) entered into an agreement under which the Council will, over a six year period, assist the Thailand Development Research Institute in strengthening its abilities in various areas. A budget of $7.6 million has been established for the project which will be fully funded by CIDA. During 1990-91 fiscal year, approximately $373,000 was recovered from CIDA for the expenditures paid by the Council. These expenditures are not recorded in this statement of operations for 1990-91.

5. Lease commitment

On April 25, 1990, the Economic Council of Canada entered into a buy for lease agreement with the Department of Supply and Services to purchase a VAX computer. The asset was valued at $416,600 using an implicit interest rate of 9.64%, with the obligation being liquidated over the lease term of 4 years through annual lease payments of $104,150.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have not been audited by the Auditor General. The Auditor General has however, audited the financial statement of the Board prepared on an accrual basis of accounting and has expressed the opinion that such financial statement presents fairly, in conformity with stated accounting policies, the Board's financial position as at March 31, 1991.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial Officer

June 21, 1991

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 4)	158,608	161,884
Cost of (profit from) operations	158,608	161,884

The accompanying notes are an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Net cost of operations on the accrual basis of accounting	158,608	161,884
Less: decrease in inventories		
Add: increase (decrease) in accounts receivable		
Net cost of operations	158,608	161,884

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule II to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

Fisheries Prices Support Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Canned mackerel program

In 1990-91, the Board's only activity was to act as an agent for the procurement of canned mackerel. This program was funded in its entirety by way of an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of $3,500,000, the Board paid $2,839,675 for the acquisition, storage and delivery of the mackerel, and the balance of $660,325 was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no sales, cost of goods sold or warehousing and handling transactions are recognized in the March 31, 1991 statement of operations in relation to this agency arrangement with CIDA.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1991	1990
	$	$
Salaries	149,084	154,159
Honoraria	750	600
Travel	4,564	3,942
Other	4,210	3,183
	158,608	161,884

Fisheries Prices Support Board—*Concluded*

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have audited the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1991. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Board for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1991

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(Notes 3 and 4)

	1991	1990
	$	$
Administrative services provided without charge by the Department of Fisheries and Oceans	158,608	161,884
Cost of operations financed from the Consolidated Revenue Fund	158,608	161,884

Approved by the Board

F. MORRISSEY JOHNSON
Chairman

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1991

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule II to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

3. Canned mackerel program

In 1990-91, the Board's only activity was to act as an agent for the procurement of canned mackerel. This program was funded in its entirety by way of an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of $3,500,000 ($3,500,000 in 1989-90), the Board paid $2,839,675 ($2,479,534 in 1989-90) for the acquisition, storage and delivery of the mackerel, and the balance of $660,325 ($1,020,466 in 1989-90) was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the March 31, 1991 statement of operations in relation to this agency arrangement with CIDA.

The Board has agreed to act as an agent for CIDA again in 1991-92.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1991	1990
	$	$
Salaries	149,084	154,159
Travel and honoraria	5,314	4,542
Other	4,210	3,183
	158,608	161,884

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by:

A. BELLIVEAU
Director, Corporate Management

GUY D'ALOISIO
Chief, Financial Services

June 21, 1991

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1991. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1991

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Expenditure		
Grants and scholarships (Schedule)		
Research funding programs	192,270	160,523
Personnel support programs	35,529	31,005
University-industry programs	5,746	4,463
Other activities	1,876	1,348
	235,421	197,339
Operations		
Salaries and employee benefits	2,752	2,009
Employee termination benefits	8	
Travel (Note 6)	1,055	807
Professional and special services	449	362
Publications	275	320
Accommodation	205	243
Communications	189	180
Materials and supplies	146	102
Furniture and equipment	126	64
Equipment repair and maintenance	87	66
	5,292	4,153
Administration		
Salaries and employee benefits	1,044	908
Employee termination benefits	1	
Professional and special services	131	90
Accommodation	92	54
Communications	72	81
Publications	66	31
Materials and supplies	55	46
Furniture and equipment	48	29
Equipment repair and maintenance	33	30
Travel (Note 6)	25	34
	1,567	1,303
	242,280	202,795
Non-tax revenue		
Refunds of previous years' expenditure	147	279
Net cost of operations (Note 3)	242,133	202,516

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

D. HAWKINS
Vice-President

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and purpose

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The financial statement has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis. This practice is in accordance with the Government's accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

3. Parliamentary appropriations

	1991	1990
	(in thousands of dollars)	
Department of National Health and Welfare		
Vote 35—Grants	235,421	197,346
Lapsed		7
	235,421	197,339
Vote 30—Operating expenditure	6,037	4,726
Lapsed	63	11
	5,974	4,715
Statutory contributions to employee benefit plans	467	370
Total use of appropriations	241,862	202,424
Add: services provided without charge by Government departments	418	371
Less: non-tax revenue	147	279
Net cost of operations	242,133	202,516

Medical Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

4. Trust funds

As provided for in Section 4(3) of the Medical Research Council Act, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this Fund.

(b) In 1985, the Council received a distinguished award entitled "The St. Boniface General Hospital Research Foundation Award" which included an amount of $20,000. In recognition of the importance of the award, the Council, in agreement with the Foundation, decided to use the monetary portion of the award to establish a trust fund from which it could provide summer research scholarships to encourage graduate high school students, first year pre-med students and first and second year medical students to become involved in biomedical research. These awards are called "Farquharson Research Scholarships". The last award was paid in 1991, and the fund has now been closed.

(c) In February 1986 the Federal Government announced, as part of a new "Matching Policy", that private sector contributors who wish to provide funds for medical research can channel their money either through universities or through the Medical Research Council. When the Council receives such monies, they must be placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these three funds are as follows:

	Dyskinesia and torticollis		Farquharson Research Scholarships		Donations for research	
	1991	1990	1991	1990	1991	1990
	$	$	$	$	$	$
Balance, beginning of year	92,353	83,056	66	3,479	635,046	321,157
Add: donations received					1,436,843	988,990
interest received	10,543	9,297		67	88,339	43,132
Less: grants paid			66	3,480	1,347,782	718,233
Balance, end of year	102,896	92,353		66	812,446	635,046

5. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1991	1990
	(in thousands of dollars)	
Year of payment		
1990-91		198,130
1991-92	238,895	143,635
1992-93	170,881	89,443
1993-94	105,659	43,264
1994-95	46,387	19,928
1995-96	19,139	6,356
1996-97	6,315	
	587,276	500,756

6. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 26 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991—*Concluded*

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1991	1990
	(in thousands of dollars)	
Operations:		
Grant committees	563	460
Award committees	132	103
Council/Executive	69	64
Standing committees	38	52
Other non-staff	95	31
Staff	158	97
	1,055	807
Administration:		
Advisory groups	7	15
Staff	18	19
	25	34

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Research funding programs		
Research grants		
Operating	134,087	128,144
Equipment	5,476	1,118
Collaborative research		
Program grants	11,841	10,693
MRC groups	14,058	14,054
Centres of excellence	19,875	400
Development grants	4,152	4,115
Special programs	1,656	874
General research grants	1,125	1,125
	192,270	160,523
Personnel support programs		
Salary support programs		
Career investigators	3,179	3,153
Scholarships	6,798	5,515
MRC scientists	2,571	2,382
Research training programs		
Clinician scientists	682	251
Centennial fellowships	1,162	1,154
Fellowships	13,262	11,294
Dental fellowships	252	241
Studentships	5,829	5,124
Biotechnology training awards	128	285
Farquharson research scholarships	1,022	1,002
Travel and exchange programs		
Visiting scientists	404	292
Visiting professorships	19	28
Travel grants	28	19
Symposia and workshops	193	265
	35,529	31,005
University-industry programs		
Collaborative research	4,824	4,021
Awards	922	442
	5,746	4,463
Other activities		
President's fund	169	213
Canadian Council on animal care	500	469
Site reviews and other grants	1,207	666
	1,876	1,348
	235,421	197,339

National Museums of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Museums of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Corporation. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements was derived from these financial statements as of June 30, 1990 that were audited by the Auditor General of Canada.

These financial statements were prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provide a record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Corporation's Comptroller develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by frequent contacts between staff of the Corporation and of the Auditor General's Office. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOE GEURTS
Comptroller

September 23, 1991

STATEMENT OF OPERATIONS
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	Three months ended June 30, 1990	Year ended March 31, 1990
Expenditure		
Operations		
Salaries, wages and other personnel costs	14,577	57,901
Accommodation	8,974	35,700
Professional and special services	2,533	18,100
Protective services	2,303	8,748
Travel	632	1,817
Office supplies and equipment	521	3,046
Advertising	502	1,055
Materials and supplies	477	1,986
Repair and upkeep of equipment	464	17,170
Rentals	189	688
Publications	175	1,111
Purchase of books	170	613
Freight, express and cartage	155	585
Communications	143	777
Miscellaneous	128	205
Postage	118	453
Accounting and cheque issue	25	106
Publishing and boutiques—Loss from operating (profit)	48	(800)
	32,134	149,261
Grants and contributions		
National Gallery		1
Capital expenditure	905	5,791
Purchase of objects for the collections of the Museums (Note 6)	1,397	3,677
	2,302	9,468
	34,436	158,730
Revenue		
Admission and service fees	1,531	5,873
Refunds of previous years' expenditures	366	876
Other	88	46
	1,985	6,795
Net cost of operations	32,451	151,935

The accompanying notes are an integral part of this statement. The notes numbered 3, 8, 9 and 10 and Schedule 1 accompanying the audited financial statements included in this statement are also an integral part of this statement.

National Museums of Canada—*Continued*

RECONCILIATION OF NET COST OF OPERATIONS FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	Three months ended June 30, 1990	Year ended March 31, 1990
Net cost of operations on the accrual basis of accounting	32,330	150,836
Add: purchase of fixed assets	905	5,791
increase in inventories	490	273
increase (decrease) in accounts receivable	(130)	550
	1,265	6,614
Less: depreciation	1,229	4,956
increase (decrease) in accrued liabilities	(85)	559
	1,144	5,515
Net cost of operations	32,451	151,935

NOTES TO THE FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED JUNE 30, 1990

1. Authority and objective

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule II to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, Corporate Management and Corporate Services.

Operations, capital and grants and contributions are funded by budgetary lapsing authorities and employee benefits are authorized by statutory authorities.

On January 30, 1990, the Museums Act received Royal Assent, whereby the operations of the corporation were to be transferred to four newly created Crown corporations (National Gallery of Canada, National Museum of Science and Technology, Canadian Museum of Civilization and Canadian Museum of Nature) listed in Part I of Schedule III of the Financial Administration Act. On June 28, 1990 the Governor in Council fixed July 1, 1990 as the day on which the said Act would come into force. Under the new Act, the Corporation ceased its operations on June 30, 1990.

2. Accounting policies

(a) Expenditure

Expenditure is accounted for on the accrual basis of accounting, except for employee termination benefits, vacation pay, and trust account transactions which are accounted for on the cash basis of accounting.

(b) Revenue

Revenue is accounted for on the cash basis of accounting in accordance with Government of Canada accounting policies.

(c) Capital purchases

Capital acquisitions are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in the operating expenditure.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. Contributions in respect of current service are expensed during the year in which the services are rendered. With respect to past service, contributions are expensed when paid.

(g) Publishing and boutiques

Operating expenditure of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

3. Parliamentary appropriations

	Three months ended June 30, 1990			Year ended March 31, 1990
	Gross	Credits	Net	Net
	$	$	$	$
Department of Communications				
Vote 75	92,660,737	68,864,297	23,796,440	89,946,814
Overexpended (lapsed)				(6,123,616)
Deferred	(1,259,390)		(1,259,390)	(1,956,737)
	91,401,347	68,864,297	22,537,050	81,866,461
Vote 80	7,670,000	6,906,929	763,071	37,123,000
Overexpended (lapsed)				(3,536,230)
	7,670,000	6,906,929	763,071	33,586,770
Statutory—Contribution to employee benefit plans	6,796,000	5,097,000	1,699,000	6,222,000
Total use of appropriations	105,867,347	80,868,226	24,999,121	121,675,231

National Museums of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED JUNE 30, 1990—*Concluded*

4. Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

Inventories on hand to year-end are as follows:

	June 30, 1990	March 31, 1990
	(in thousands of dollars)	
Books, pamphlets, replicas, etc.	2,815	2,400
Publications in process	414	339
	3,229	2,739

5. Fixed assets and accumulated depreciation

Had the previous accounting policies of the Corporation continued with respect to capitalization of fixed assets and recording depreciation, the balances would be as follows:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	6,276	142		6,418
Furniture and equipment	23,606	236	776	23,066
EDP equipment	6,391	513	262	6,642
Automotive	785	14	94	705
	37,058	905	1,132	36,831

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	282	65		347
Furniture and equipment	10,240	797	776	10,261
EDP equipment	3,144	332	262	3,214
Automotive	440	35	94	381
	14,106	1,229	1,132	14,203

Useful lives have been estimated as follows:

Leasehold improvements	Term of the lease
Furniture and equipment	5-12 years
EDP equipment	5 years
Automotive	5 years

6. Purchase of objects for the collections of the Corporation

	Three months ended June 30, 1990	Year ended March 31, 1990
	(in thousands of dollars)	
National Gallery of Canada	337	3,011
Canadian Museum of Civilization	228	508
National Museum of Natural Sciences	786	78
National Museum of Science and Technology	47	80
	1,398	3,677

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	Three months ended June 30, 1990	Year ended March 31, 1990
Sales		
Publishing	136	472
Boutiques	877	3,164
	1,013	3,636
Cost of sales		
Publishing	249	903
Boutiques	812	1,933
	1,061	2,836
Profit (loss)	(48)	800

RECONCILIATION OF USE OF APPROPRIATIONS FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	Three months ended June 30, 1990	Year ended March 31, 1990
Net cost of operations	32,451	151,935
Add: non-tax revenue	1,985	6,795
Less: services provided without charge by Government departments	9,437	37,055
Use of appropriations (Note 3)	24,999	121,675

National Museums of Canada—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Museums of Canada as at June 30, 1990 and the statements of operations, equity and changes in financial position for the three months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at June 30, 1990 and the results of its operations and the changes in its financial position for the three months then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 8, 1991

BALANCE SHEET AS AT JUNE 30, 1990
(in thousands of dollars)

ASSETS	June 30, 1990	March 31, 1990
Current		
Deposit with Receiver General for Canada	18,251	24,884
Accounts receivable	1,051	872
Inventories (Note 4)	3,229	2,739
	22,531	28,495
Trust account (Schedule 1)	4,795	4,582
Collections	1	1
Property and equipment (Note 5)	22,628	22,952
	49,955	56,030

LIABILITIES AND EQUITY	June 30, 1990	March 31, 1990
Current		
Accounts payable and accrued liabilities	13,374	13,134
Due to Government departments and Crown corporations	7,057	12,439
Deferred parliamentary appropriation (Note 6)	1,259	1,956
Current portion of accrued employee termination benefits	700	719
	22,390	28,248
Accrued employee termination benefits	4,331	4,132
Trust account (Schedule 1)	4,795	4,582
Equity	18,439	19,068
	49,955	56,030

Approved by:

JOHN EDWARDS
Secretary-General

JOE GEURTS
Comptroller

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	3 months ended June 30, 1990	Year ended March 31, 1990
Expenses		
Operating (Schedule 2)	33,450	154,426
Purchase of objects for the collections of the Corporation (Note 6)	1,398	3,685
	34,848	158,111
Revenue	2,519	7,275
Cost of operations	32,329	150,836
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 7)	22,537	81,866
Capital (Note 7)	763	33,587
Statutory—Contributions to employee benefit plans	1,699	6,222
	24,999	121,675
Services provided without charge by Government departments (Note 8)	9,437	37,055
	34,436	158,730
Excess of financing over cost of operations	2,107	7,894

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	3 months ended June 30, 1990	Year ended March 31, 1990
Operating activities:		
Cost of operations	(32,329)	(150,836)
Items not affecting funds		
Amortization	1,229	4,956
Services provided without charge by Government departments	9,437	37,055
Employee termination benefits	199	305
Decrease in operating components of working capital	(6,527)	(9,913)
Revenue transferred to Receiver General for Canada	(2,736)	(6,750)
Funds applied to operating activities	(30,727)	(125,183)
Investing activities:		
Purchase of property and equipment	(905)	(5,791)
Financing activities:		
Parliamentary appropriations	24,999	121,675
Decrease in the deposit with Receiver General for Canada	(6,633)	(9,299)
Deposit at beginning of the year	24,884	34,183
Deposit at end of the year	18,251	24,884

STATEMENT OF EQUITY
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars)

	3 months ended June 30, 1990	Year ended March 31, 1990
Balance at beginning of the year	19,068	20,246
Excess of financing over cost of operations	2,107	7,894
Revenue transferred to Receiver General for Canada	(2,736)	(6,750)
Fixed assets written off or transferred		(2,322)
Balance at end of the year	18,439	19,068

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule II to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, Corporate Management and Corporate Services.

On January 30, 1990, the Museums Act received Royal Assents, whereby the operations of the Corporations to be transferred to four newly created Crown corporations (National Gallery of Canada, National Museum of Science and Technology, Canadian Museum of Civilization and Canadian Museum of Nature) listed in Part I of Schedule III of the Financial Administration Act. On June 28, 1990 the Governor in Council fixed July 1, 1990 as the day on which the said Act shall come into force. Under the new Act, the Corporation has ceased its operations on June 30, 1990.

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990—*Continued*

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

Expenses related to the design and development of exhibits, and the fit-up of new accommodations excluding property and equipment, are charged to operations in the year they occur.

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques, including costs relating to personnel, travel, transportation, advertising, building maintenance, rent and utilities, are included in operating expenses.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Transfer to new Corporations

On July 1, 1990, pursuant to the Museums Act, the National Gallery of Canada, the Canadian Museum of Civilization, the Canadian Museum of Nature, and the National Museum of Science and Technology, were established as Crown corporations listed in Part I of Schedule III to the Financial Administration Act.

The assets, liabilities and equity of the National Museums of Canada at June 30, 1990 were transferred to the four new Corporations as follows:

	National Gallery of Canada	Canadian Museum of Civilization	Canadian Museum of Nature	National Museum of Science and Technology	National Museums of Canada
	(in thousands of dollars)				
Assets					
Current assets	6,590	11,450	2,436	2,055	22,531
Trust account	2,574	1,289	509	423	4,795
Collections (Note 2d)	1				1
Property and equipment	6,220	11,861	1,854	2,693	22,628
Total assets	15,385	24,600	4,799	5,171	49,955
Liabilities					
Current liabilities	5,328	11,699	3,002	2,361	22,390
Accrued employee termination benefits	955	1,561	1,080	735	4,331
Trust accounts	2,574	1,289	509	423	4,795
	8,857	14,549	4,591	3,519	31,516
Equity	6,528	10,051	208	1,652	18,439
Total liabilities and equity	15,385	24,600	4,799	5,171	49,955

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990—*Continued*

4. Inventories

	June 30, 1990	March 31, 1990
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	2,815	2,400
Publications in process	414	339
	3,229	2,739

5. Property and equipment

	June 30, 1990			March 31, 1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Building renovations	6,418	347	6,071	5,994
Equipment	19,214	8,782	10,432	10,916
Office furniture	11,199	5,074	6,125	6,042
	36,831	14,203	22,628	22,952

6. Objects for the collections of the Corporation

	3 months ended June 30, 1990	Year ended March 31, 1990
	(in thousands of dollars)	
Parliamentary appropriation deferred from the previous year	1,956	1,651
Parliamentary appropriation received	3,990	3,990
Less: transferred to votes for new Corporations	3,289	
	701	3,990
	2,657	5,641
Purchase of objects for the collections of the Corporation		
National Gallery of Canada	337	3,011
Canadian Museum of Civilization	228	513
National Museum of Natural Sciences	786	78
National Museum of Science and Technology	47	83
	1,398	3,685
Parliamentary appropriation deferred	1,259	1,956

7. Parliamentary appropriations

	Operating expenditures		Capital	
	3 months ended June 30, 1990	Year ended March 31, 1990	3 months ended June 30, 1990	Year ended March 31, 1990
	(in thousands of dollars)			
Department of Communications				
Vote 75	90,704	84,062		
Vote 80			7,670	37,123
Deferred from the previous year	1,956	1,651		
Supplemented by Treasury Board Vote 5		4,233		
	92,660	89,946	7,670	37,123
Transferred to votes for new Corporations	(68,864)		(6,907)	
Amount lapsed		(6,124)		(3,536)
Amount deferred	(1,259)	(1,956)		
Amount used	22,537	81,866	763	33,587

The amount deferred of $1,259,000 represents the funds available for the purchase of objects for the collections of the Corporation until the end 1990-91, from Vote 75 in 1989-90.

8. Services provided without charge by Government departments

	3 months ended June 30, 1990	Year ended March 31, 1990
	(in thousands of dollars)	
Accommodation	8,974	35,700
Employee insurance premiums	416	1,196
Accounting and cheque issue service	25	106
Employee compensation payments	22	53
	9,437	37,055

9. Purchase of a major collection

In 1987-88, the National Museum of Natural Sciences entered into a number of agreements to purchase a privately-held mineralogical collection. The potential total cost of the project including the cost of the collection, the services of professional fund-raisers, acession and exhibition costs could reach $7,000,000 over a period of three years if all purchase options are exercised. As at June 30, 1990, the cumulative expenditures associated with the project totalled $5,102,026 ($3,472,447 as at March 31, 1990).

National Museums of Canada—*Concluded*

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990—*Concluded*

10. Commitments

In addition to the agreements mentioned in Note 9, at June 30, 1990, the Corporation had entered into various agreements for protection services and long term operating lease of the Canadien Museum of Contemporary Photography by the National Gallery of Canada. The future minimum payments required by museums are as follows:

	National Gallery of Canada	Canadian Museum of Civilization	Canadian Museum of Nature	National Museum of Science and Technology	National Museums of Canada
	(in thousands of dollars)				
1990-91	4,259	1,397	653	601	6,910
1991-92	1,200	47	384		1,631
1992-93	257		288		545
1993 and later	12,930				12,930
	18,646	1,444	1,325	601	22,016

SCHEDULE OF TRUST ACCOUNT
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars) SCHEDULE 1

	3 months ended June 30, 1990	Year ended March 31, 1990
Receipts		
Gifts and bequests	983	2,638
Grants under Section 29 of the Cultural Property Export and Import Act		379
Interest income	133	416
	1,116	3,433
Disbursements		
Purchase of objects for the collections of the Corporation	903	628
Other		600
	903	1,228
Excess of receipts over disbursements	213	2,205
Balance at beginning of the year	4,582	2,377
Balance at end of the year, represented by deposit with Receiver General for Canada	4,795	4,582

SCHEDULE OF OPERATING EXPENSES
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars) SCHEDULE 2

	3 months ended June 30, 1990	Year ended March 31, 1990
Personnel costs	15,070	58,558
Accommodation	8,974	35,700
Professional and special services	2,379	17,272
Protective services	2,303	8,748
Amortization	1,229	4,956
Travel	629	1,799
Office supplies and equipment	506	3,023
Advertising	500	1,043
Materials and supplies	470	1,983
Repairs and upkeep of equipment	464	17,110
Publications	230	1,169
Purchase of books	204	580
Rentals	189	687
Freight, express and cartage	154	560
Communications	143	774
Miscellaneous	123	131
Postage	116	436
Design and display	105	708
Accounting and cheque issue service	25	106
Publishing and boutiques—(Profit) (Schedule 3)	(363)	(917)
	33,450	154,426

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS
FOR THE THREE MONTHS ENDED JUNE 30, 1990
(in thousands of dollars) SCHEDULE 3

	3 months ended June 30, 1990	Year ended March 31, 1990
Sales		
Boutiques	894	3,145
Publishing	106	557
	1,000	3,702
Cost of sales		
Boutiques	448	2,011
Publishing	189	774
	637	2,785
Profit	363	917

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's Finance and Informatics Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Corporation's accounting and reporting systems are under constant review and upgrading. The Finance and Informatics Services has taken advantage of the latest in computer technology to develop a Council wide "End User Reporting System" and a comprehensive "Physical Assets Management System". The asset system offers the Council better control and tracking of its assets and both systems provide for flexible and timely management reports. In addition for 1991-92, a Project and Resource Management System is being implemented to assist in the management of projects and the related resources.

The Corporation is continuing with its many cash management initiatives. Extensive use is being made of travel cards, travellers cheques and other cost cutting measures such as discount fares and frequent flyer programs. The Council is also using credit cards as a means of making small purchases and has established a Cost Accounting Unit to assist management in matters of revenue generation, fee setting, costing and contracting-in.

Approved by:

PIERRE O. PERRON
President

M. K. PAWLOWSKI
Senior full-time financial officer

July 19, 1991

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure		
Grants and contributions		
Grants		
Grant to Carleton University for particle physics research	6,000,000	
Grants to municipalities in accordance with the Municipal Grants Act	3,682,000	3,282,000
International affiliations	727,836	580,517
	10,409,836	3,862,517
Contributions		
Assistance to industry	64,454,789	72,632,053
TRIUMF project	26,509,985	26,509,972
Biotechnology Research Program	3,900,540	4,810,213
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	3,541,366	2,699,694
James Clerk Maxwell Telescope	2,224,183	1,970,851
Queen's University—Sudbury Neutrino Observatory	2,200,000	1,917,720
Contribution to Europian Space Agency—Hermes Program	1,420,002	1,387,174
Other	1,596,360	594,500
National Optics Institute		689,123
	116,257,061	117,073,817
Capital		
Space Science Program and Space Station	112,629,565	80,907,931
Minor capital expenditures	20,290,494	22,439,838
Major Capital Replacement Program	9,330,595	12,582,096
Other	2,885,877	4,213,030
Biotechnology Research Institute		583,513
	145,136,531	120,726,408
Operations		
Salaries and employee benefits	172,124,321	160,524,882
Termination benefits	15,980,060	2,394,441
Utilities, materials and supplies	40,057,621	41,368,647
Rentals	32,031,989	28,749,089
Professional and special services	16,471,075	18,266,218
Transportation and communications	9,672,491	9,851,940
Information	4,226,443	5,021,136
Other	71,061	(33,950)
	290,635,061	266,142,403
Administration		
Salaries and employee benefits	27,381,904	25,909,070
Termination benefits	2,205,062	585,510
Utilities, materials and supplies	9,518,025	9,440,564
Rentals	7,550,822	5,041,376
Transportation and communications	6,364,116	5,770,325
Professional and special services	5,520,418	3,725,408
Information	863,329	690,750
Other	49,439	21,187
	59,453,115	51,184,190
	611,481,768	555,126,818

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991—*Concluded*

	1991	1990
	$	$
Revenue		
Revenue credited to the vote		
Service fees	17,128,171	17,062,369*
Sales of publications	6,856,238	4,409,062*
Other	2,243,866	1,214,087*
	26,228,275	22,685,518
Non-tax revenue		
Refunds of previous years' expenditures	1,720,815	992,767
Other	43,157	27,524
	27,992,247	23,705,809
Net cost of operations	583,489,521	531,421,009

The accompanying notes are an integral part of this financial statement.
*Amends reporting in previous year's Public Accounts.

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991

1. Authority and purpose

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule II to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1991			1990
	Gross	Credits	Net	Net
	$	$	$	$
Vote 60	316,907,076	25,617,275	291,289,801	242,680,001
Lapsed	25,955,900		25,955,900	351,926
	290,951,176	25,617,275	265,333,901	242,328,075
Vote 65	166,788,000	611,000	166,177,000	122,468,000
Lapsed	21,651,469		21,651,469	2,717,592
	145,136,531	611,000	144,525,531	119,750,408
Vote 70	123,821,001		123,821,001	121,831,000
Lapsed	7,563,940		7,563,940	4,757,183
	116,257,061		116,257,061	117,073,817
Statutory contributions to employee benefits	25,889,000		25,889,000	23,934,000
Total use of appropriations	578,233,768	26,228,275	552,005,493	503,086,300
Add: services provided without charge by the Council and other Government departments	33,248,000		33,248,000	29,355,000
Less: non-tax revenue		1,763,973	1,763,973	1,020,291
Net cost of operations	611,481,768	27,992,248	583,489,520	531,421,009

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1991	1990
	$	$
Current:		
Outside parties	3,259,692	2,195,142
Government of Canada	117,635	323,833
	3,377,327	2,518,975

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1991	1990
	$	$
Balance, beginning of year	1,656,851	836,046
Payments made	1,918,580	917,903
Monies received	3,059,928	1,738,708
Balance, end of year	2,798,199	1,656,851

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $11,579,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating $27,548,500 ($7,273,500 in 1991-92, $8,550,000 in 1992-93 and $6,269,000 in 1993-94) for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1991 the Corporation has spent $5,456,000 on the programs. The Corporation has also entered into a contract for the Canadian Space Station Program, Phase C2-B worth $205,510,520 of which $80,073,889 was spent in 1990-91, $116,300,000 in 1991-92 and $9,136,631 in 1992-93.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement unless indicated otherwise.

The Council's Directorate of finance and administration develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This statement of operations has been audited by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

FRED TURNER
Comptroller, Corporate Systems and Services
(Senior full-time financial officer)

A. MOLINO
Director General of Corporate Systems and Services and Treasurer
(Senior financial officer)

June 21, 1991

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER FOR SCIENCE

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1991. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1991

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure		
Grants and scholarships (Schedule I)		
Research base	262,083,749	239,408,571
Scholarships and international programs	65,905,419	62,758,218
Targeted research	78,367,832	72,183,211
Networks of centres of excellence	42,475,000	1,000,000
	448,832,000	375,350,000
Operating		
General administration		
Salaries	7,943,733	7,113,298
Employee benefits	1,202,000	1,065,000
Termination benefits	106,972	47,522
	9,252,705	8,225,820
Professional and special services	1,901,499	1,972,571
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,643,429	1,520,570
Computer, furniture and other equipment	1,108,758	780,148
Information	953,891	962,576
Travel, transportation and communications	848,790	856,043
Rentals	406,027	418,908
Office supplies	265,491	256,519
Equipment repair and maintenance	256,336	461,512
	16,636,926	15,454,667
Council and its committees		
Travel, transportation and communications	1,616,218	1,751,308
Honoraria, professional and special services	715,560	798,847
Office supplies, rentals and information	85,063	160,414
	2,416,841	2,710,569
	19,053,767	18,165,236
	467,885,767	393,515,236
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	478,087	915,464
Miscellaneous	208	562
	478,295	916,026
Net cost of operations (Note 3)	467,407,472	392,599,210

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

P. MORAND
President

A. MOLINO
Director General of Corporate Systems and Services and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule II to the Financial Administration Act. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants, scholarships, termination benefits and vacation pay are recorded on the cash basis. All other expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991—*Concluded*

3. Parliamentary appropriations

	1991	1990
	$	$
Industry, Science and Technology		
Operating expenditures: Vote 75 (Vote 80 in 1990)	16,726,200	15,816,043
Lapsed	517,862	236,377
	16,208,338	15,579,666
Grants: Vote 80 (Vote 85 in 1990)	448,832,000	375,350,000
Lapsed		
	448,832,000	375,350,000
Statutory contributions to employee benefit plans	1,202,000	1,065,000
Total use of appropriations	466,242,338	391,994,666
Add: services provided without charge by Government departments and agencies	1,643,429	1,520,570
Less: non-tax revenue	478,295	916,026
Net cost of operations	467,407,472	392,599,210

4. Commitments

As at year end, the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	March 31	
	1991	1990
	(in millions of dollars)	
Year of payment		
1990-91		404.2
1991-92	409.0	228.2
1992-93	240.6	122.2
1993-94	130.3	47.7
1994-95	22.1	8.3
1995-96	7.8	
1996-97	4.2	
	814.0	810.6

5. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1991	1990
	$	$
Balance, beginning of year	337,847	517,860
Funds received	636,292	580,863
Interest received	22,276	54,287
	996,415	1,153,010
Less: disbursements	727,180	815,163
Balance, end of year, represented by deposit with Receiver General for Canada	269,235	337,847

6. Gifts, donations and bequests

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1991	1990
	$	$
Balance, beginning of year	1,150	18,472
Less: disbursements	50	17,322
Balance, end of year, represented by deposit with Receiver General for Canada	1,100	1,150

Natural Sciences and Engineering Research Council—*Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1991 — SCHEDULE I

	1991	1990
	$	$
Research base		
Operating grants	182,520,317	175,922,160
Collaborative research initiatives	26,927,987	27,677,791
Equipment grants	42,229,321	24,631,536
General research grants	7,034,000	7,076,000
Other general support	3,372,124	4,101,084
	262,083,749	239,408,571
Scholarships and international programs		
Undergraduate research awards	7,310,151	5,887,440
Postgraduate scholarships	38,267,603	38,161,568
Research fellowships	18,184,697	17,521,234
International programs	2,142,968	1,187,976
	65,905,419	62,758,218
Targeted research		
Strategic grants	41,264,025	40,479,753
Research partnerships programs	37,103,807	31,703,458
	78,367,832	72,183,211
Networks of centres of excellence	42,475,000	1,000,000
	448,832,000	375,350,000

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1991 — SCHEDULE II

	1991	1990
	$	$
Visiting fellowships		
Energy, Mines and Resources Canada	1,062,674	1,099,340
Environment Canada	728,618	751,824
National Research Council of Canada	699,567	802,838
Agriculture Canada	673,251	762,911
Health and Welfare Canada	490,356	310,112
Fisheries and Oceans	315,428	503,006
Communications Canada	159,492	107,626
National Defence	153,060	182,282
Forestry Canada	110,726	16,650
Atomic Energy of Canada Limited	35,199	68,633
Canadian Museum of Nature	32,595	10,483
	4,460,966	4,615,705
Research Partnerships Programs		
R & D grants		
Agriculture Canada	830,174	415,450
Forestry Canada	346,130	
Environment Canada	167,000	
	1,343,304	415,450
NATO science fellowships		
North Atlantic Treaty Organization	691,981	746,530
Industrial research chairs		
Environment Canada	419,013	429,752
CIDA/NSERC research associateships		
Canadian International Development Agency	279,827	284,000
Research Development Program		
Energy, Mines and Resources Canada	70,000	2,000
NATO Science committee meeting		
External Affairs and International Trade Canada	16,097	
Peer Review of Government Laboratories		
National Advisory Board on Science and Technology	3,937	116,336
	7,285,125	6,609,773

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council, which also ensures that the financial management system is efficient and free from bias.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations and the notes have been audited by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

EUGENE V. NYBERG
Corporate Secretary

JANET E. HALLIWELL
Chairman

June 17, 1991

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND THE
MINISTER FOR SCIENCE

I have audited the statement of operations of the Science Council of Canada for the year ended March 31, 1991. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1991

Science Council of Canada—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure		
Operations		
Salaries and employee benefits	1,764,550	1,659,674
Employee termination benefits	5,175	
Professional and special services	359,732	251,780
Accommodation	184,607	175,246
Council members' travel	133,765	173,177
Travel and transportation	127,484	142,019
Publication of reports and studies	124,713	156,154
Rental of equipment	70,998	29,199
Utilities, materials and supplies	58,393	67,430
Purchased repair and maintenance	57,578	22,345
Telecommunications	51,179	43,882
Furniture and equipment	43,970	54,393
	2,982,144	2,775,299
Administration		
Salaries and employee benefits	411,369	426,590
Employee termination benefits		46,897
Accommodation	42,640	53,335
Travel	3,768	4,014
Training and memberships	2,701	1,115
	460,478	531,951
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	17,054	229
Net cost of operations (Note 3)	3,425,568	3,307,021

The accompanying notes are an integral part of this statement.

Approved:

EUGENE V. NYBERG
Corporate Secretary

JANET E. HALLIWELL
Chairman

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1991

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The Council's operating expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

3. Parliamentary appropriations

	1991	1990
	$	$
Industry, Science and Technology Canada Vote 85 (1990—Vote 90)	2,931,000	2,698,000
Supplemented by Treasury Board Vote 5		72,000
	2,931,000	2,770,000
Lapsed	60,129	331
	2,870,871	2,769,669
Statutory contributions to employee benefit plans	290,000	270,000
Total use of appropriations	3,160,871	3,039,669
Add: services provided without charge by Government departments	281,751	267,581
Less: non-tax revenue	17,054	229
Net cost of operations	3,425,568	3,307,021

Science Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

4. Bequest

The Council received a bequest to be used to promote the study of humanities, as the Council may see fit, and for educational purposes generally. The transactions relating to this account, which are not included in the statement of operations, are as follows:

	1991	1990
	$	$
Balance, beginning of year	402,294	408,287
Add: interest received during the year	42,120	44,761
Less: expenditure incurred during the year	60,285	50,754
Balance, end of year, represented by deposit with Receiver General for Canada	384,129	402,294

5. Amounts administered and disbursed for Government departments, agencies and organizations outside the Government

Amounts administered and disbursed by the Council for Government departments, agencies and organizations outside the Government, which are not included in the statement of operations for the year ended March 31, 1991 are:

	1991	1990
	$	$
Industry, Science and Technology Canada		
To conduct a sectoral R & D performance project	729,657	261,311
To assist Council's intellectual property project		10,000
Agriculture Canada		
To assist Council, in organizing a workshop with CAEFMS on sustainable agriculture	5,000	
Environment Canada		
To assist printing of Council's report "Water 2020"	3,000	
National Research Council of Canada		
To conduct a future study (NRC to the Year 2016)		109,112
Government of Japan		
To conduct the Canada-Japan joint study of complementarity in science and technology		16,144
	737,657	396,567

Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit and review committee of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

PIERRE CHARTRAND
for the Director
Financial and Administrative Services

July 11, 1991

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
SECRETARY OF STATE OF CANADA

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1991. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1991

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Expenditure		
Grants		
Research grants	39,608	34,813
Fellowships	23,810	20,269
Strategic grants	10,155	9,395
Research communication grants	6,078	6,107
Negotiated grants	1,238	1,952
Matching incentives (Note 4 (d))	522	498
International relations grants	475	1,275
Special grants	137	246
"Jules and Gabrielle Léger" fellowship	25	25
*(See Note 3)	82,048*	74,580
Operations		
Salaries and employee benefits	4,146	3,498
Employee termination benefits	63	108
Acquisition of office furniture and equipment	715	519
Accommodation	553	530
Expenditure for Council and its committees	389	350
Professional and special services	345	265
Advertising and publication	235	116
Communications and travel	204	194
Material and supplies	144	138
Repairs and maintenance	105	92
Program evaluation	97	30
Postage and freight	83	95
Rental of facilities and equipment	47	62
	7,126	5,997
Administration		
Salaries and employee benefits	1,665	1,274
Employee termination benefits	43	
Acquisition of office furniture and equipment	292	192
Accommodation	226	195
Professional and special services	145	36
Material and supplies	49	43
Repairs and maintenance	43	34
Communications and travel	36	34
Postage and freight	34	35
Rental of facilities and equipment	19	23
Advertising and publication	9	8
	2,561	1,874
	91,735	82,451
Non-tax revenue		
Refunds of previous years' expenditure	417	670
Net cost of operations (Note 3)	91,318	81,781

The accompanying notes are an integral part of this statement.

Approved by the Council:

PAULE LEDUC
President

MONTAGUE DOYLE
Director General, Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 44 of the Financial Administration Act.

Social Sciences and Humanities Research Council—
Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Continued*

Appropriations are as follows:

	Grants		Operating expenditures	
	1991	1990	1991	1990
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 30			6,071	5,702
Vote 35	82,395	74,995		
Supplementary Estimates (C)			693	52
Transfer—Vote 35 to Vote 30	(900)	(415)	900	415
Transfer from DIAND to SSHRC	100			
Transfer—Vote 30 to frozen allotment			(27)	
Allotment from Treasury Board—Vote 5			389	283
Frozen allotment			27	
Contributions to employee benefit plans			705	600
	81,595	74,580	8,758	7,052
Amount lapsed			(30)	(32)
Total use of SSHRC's appropriations	81,595	74,580	8,728	7,020
Add: funding from other departments for Joint Initiatives	453			
	82,048	74,580	8,728	7,020
Add: services provided without charge by Government departments			959	851
Deduct: non-tax revenue			(417)	(670)
Net cost of operations	82,048	74,580	9,270	7,201

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $170,000 (1990—$72,000) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1991	1990
	(in thousands of dollars)	
Balance, beginning of year	260	264
Add—Interest earned	30	28
Deduct—Fellowships paid	(17)	(32)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	273	260

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, are as follows:

	1991	1990
	(in thousands of dollars)	
Balance, beginning of year	6	6
Add—Interest received	1	
Add—Donations received		25
Deduct—Fellowships paid		(25)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	7	6

(d) Matching grants: incentive payment

The Government's objectives in introducing the matching policy are to increase, in partnership with the private sector, the level of funding for university research, and to encourage stronger research collaboration between the two sectors.

Social Sciences and Humanities Research Council—
Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

When the matching funds policy was developed, the Social Sciences and Humanities Research Council indicated its intention to pay the universities an incentive based on the matching grants claimed by the Council. For 1990-91 these incentive payments to universities totalled $522,000 ($498,000 in 1989-90).

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1991 are payable as follows:

	(in millions of dollars)
1992	81.6
1993	30.1
Subsequent years	13.9
	125.6

The Director, The Veterans' Land Act

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of The National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1991 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of The National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

JACQUES VILLENEUVE
Chairman

MICHEL LEULLIER
Secretary

June 19, 1991

AUDITOR'S REPORT

TO THE MINISTER OF THE ENVIRONMENT

I have audited the statement of operations of The National Battlefields Commission for the year ended March 31, 1991. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1991

The National Battlefields Commission—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditures		
Operations		
Salaries and benefits	973,196	858,129
Employee termination benefits	1,308	22,237
Capital assets	460,339	88,783
Capital assets provided without charge by a private sector organization	21,000	
Professional services	361,363	232,097
Maintenance	200,490	183,692
Utilities, materials and supplies	196,567	155,782
Rentals	39,934	33,738
Information	35,971	43,481
Transportation and communications	34,963	40,413
	2,325,131	1,658,352
Administration		
Salaries and benefits	293,035	236,870
Professional services	158,686	72,778
Compensation for damage claims	1,332	11,000
Employee termination benefits	778	
Accounting services provided without charge by a Government department	5,000	4,800
	458,831	325,448
Total expenditures	2,783,962	1,983,800
Non-tax revenues		
Fines and penalties	15,934	22,723
Parking	12,000	
Sale of equipment and supplies	2,126	1,206
Rentals	1,100	5,500
Miscellaneous	281	8,537
	31,441	37,966
Net cost of operations (Note 3)	2,752,521	1,945,834

The accompanying notes are an integral part of this statement.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

JACQUES VILLENEUVE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a departmental corporation named in Schedule II to the Financial Administration Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department and for contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program. They also include capital assets provided without charge by a private sector organization.

(d) Revenues are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Parliamentary appropriation

	1991	1990
	$	$
National Battlefields Commission— Operating expenditures		
Vote 30	2,595,800	1,829,000
Lapsed	5,838	
Use of appropriation	2,589,962	1,829,000
Add: contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program	168,000	150,000
services provided without charge by a Government department	5,000	4,800
capital assets provided without charge by a private sector organization	21,000	
Less: non-tax revenues	(31,441)	(37,966)
Net cost of operations	2,752,521	1,945,834

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

4. Inventory

(a) As at March 31, 1991, the supplies inventory held by the Commission was valued at $35,310 ($37,517 as at March 31, 1990). The value of the inventory has been established using the weighted average cost method.

(b) The Commission will publish a high quality book on the history of the Plains of Abraham; the total cost of this project is estimated at $314,000, of which $65,200 have been disbursed as at March 31, 1991.

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1990	Additions	Disposals	March 31, 1991
	$	$	$	$
Lands	724,710			724,710
Roadways, driveways and landscaping	1,058,122	152,731		1,210,853
Parking	94,313	17,000		111,313
Buildings	383,880	61,369		445,249
Interpretation centre in the Musée		150,000		150,000
Equipment	1,062,815	100,239	10,554	1,152,500
	3,323,840	481,339	10,554	3,794,625

6. Special land and historical object purchase fund

Funds have been received from provincial and municipal governments and other administrations for the purpose of acquiring certain land and historical objects. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1991, the balance of this special fund amounts to $192,272 ($171,434 as at March 31, 1990) and is on deposit with the Receiver General for Canada. Interest earned during the year then ended amounted to $19,218 ($16,951 in 1990). Donations received for this year were $1,620.

7. Contractual obligation

In the course of its activities, the Commission concluded many contracts. The related payments for 1991-92 amount to $730,100.

8. Interpretation centre in the Musée du Québec

Under the terms of an agreement to be entered into with the Musée du Québec, the Commission is arranging, at an estimated total cost of $1.6 million, an interpretation centre to be inaugurated in 1992. The agreement will be for an initial renewable term of fifteen years and will provide for reciprocal services of equal values.

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1990, and all the information in this annual report are the responsibility of management and have been approved by the Executive Board. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The APB maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

August 29, 1990

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1990 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its equity for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1990, the Financial Administration Act and regulations and the Agricultural Products Board Act.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 29, 1990

except for Note 9 for which the date is
March 7, 1991

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash held by agents (Note 3)	1,489,948	1,214,758
Accounts and note receivable		
—Current portion of long-term note	225,000	225,000
—Trade	105,928	647,475
Inventories (Notes 4 and 5)	7,653,000	6,759,587
	9,473,876	8,846,820
Long-term		
Note receivable (Note 6)	258,399	449,776
	9,732,275	9,296,596

LIABILITIES AND EQUITY	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	368,840	166,739
Due to the Province of Ontario	1,194,490	1,161,177
	1,563,330	1,327,916
Equity of Canada	8,168,945	7,968,680
	9,732,275	9,296,596

Commitments (Note 7)

Contingency (Note 8)

The accompanying notes are an integral part of this financial statement.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

Agricultural Products Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Sales—Grapes and grape products	2,516,526	4,751,765
Cost of sales—Grapes and grape products	3,058,881	5,540,601
Loss on sales	542,355	788,836
Provisions for inventory write-down		
Pork for USSR	1,356,000	
Maple syrup	422,000	
Grapes and grape products	76,000	1,816,602
Pork donated to Poland (net of $426,083 financed by the Department of External Affairs) (Note 9)	2,000,000	
Recovery of loss on grape products sales from the Province of Ontario	(73,736)	(163,775)
Interest earned	(47,837)	(109,974)
Provision for bad debts	36,826	
Loss from operations	4,311,608	2,331,689
Administrative expenses	322,047	344,320
Loss for the year	4,633,655	2,676,009

The accompanying notes are an integral part of this financial statement.

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Equity at beginning of year	7,968,680	5,115,117
Loss for the year	(4,633,655)	(2,676,009)
Services provided without charge by other Government departments	16,035	53,645
Parliamentary appropriation (Note 12)	7,858,367	12,238,477
Receipts remitted to the Consolidated Revenue Fund	(3,040,482)	(6,762,550)
Equity at end of the year	8,168,945	7,968,680

The accompanying notes are an integral part of this financial statement.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and objectives

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board undertook the 1989 Surplus Ontario Grape Program, purchased Canadian pork for donation to Poland and purchased Canadian pork for subsequent sale to the USSR. As at March 31, 1990, the first two programs are complete while the purchase of Canadian pork destined for the USSR is still underway. No sales of pork to the USSR have taken place as at March 31, 1990. Programs carried over from previous years are the 1987 and 1988 Surplus Ontario Grapes Programs and the 1988 Maple Syrup Program.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and estimated net realizable value.

3. Cash held by agents

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board, funds received from the Province of Ontario and funds from the sale of surplus products in respect of the 1987, 1988 and 1989 Surplus Ontario Grape Programs. The Board's share of receipts from the sale of surplus products are transferred to the Consolidated Revenue Fund. Cash held in trust for the Province of Ontario at March 31, 1990 was $1,112,114 (1989—$901,547).

The Board has also entered into an agreement with R. A. Chisholm Ltd. for the administration of the USSR Pork Program. A trust account has been established by the firm for the receipt and disbursement of funds received from the Board for the purposes of this program.

4. Inventories

	1990		1989	
	Cost	Net realizable value	Cost	Net realizable value
	$	$	$	$
Grape products	1,548,971	241,000	4,629,440	2,337,251
Pork—USSR	4,767,455	3,412,000		
Maple syrup	4,422,336	4,000,000	4,422,336	4,422,336
	10,738,762	7,653,000	9,051,776	6,759,587

The write-down of inventories to their estimated net realizable value is charged to the loss from operations.

5. Subsequent event

Subsequent to the year end, the Board entered into an agreement for the sale of all its maple syrup in inventory as at March 31, 1990. In exchange, the Board will receive a non-interest bearing unsecured note for $4,000,000 due over three years beginning in the fiscal year 1990-91. The Board's ability to recover this receivable is dependent upon the debtor's ability to pay.

6. Long-term note receivable

The note receivable will mature on December 31, 1992. It is repayable in annual instalments of $225,000 applied first against principal and due each December 31. Interest is calculated using commercial bank prime and is non-compounding.

7. Contractual commitments

As part of the USSR Pork Program, the Board has entered into a commitment to purchase additional pork at a cost of $16.8 million. The Board also has a commitment to sell this additional product, together with the amount in inventory as at March 31, 1990, to the USSR. The Board expects to realize total losses of $5.3 million on the USSR Pork Program.

Agricultural Products Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

8. Contingency

The Board is a defendant in a case of litigation arising from its operations. This pending litigation is for the amount of $262,125. Any losses arising from this litigation will be charged to operations in the year that settlement occurs.

9. Food aid to Poland

As part of a food assistance program for the Polish People's Republic, under an agreement signed December 1, 1989, Canada agreed to donate approximately 1,200 tonnes of frozen pork products to Poland. In support of this program, the Board purchased and delivered 1,295 tonnes of pork products to Poland at a total cost of $2,426,083. Pursuant to a letter of understanding between the APB and the Department of External Affairs, an amount of $426,083, representing costs incurred for this program in excess of $2,000,000, was financed by the Department of External Affairs. Authority for the purchase and delivery of up to 1,200 tonnes of pork products was provided by Governor in Council (P.C. 1989-2346) on November 23, 1989. This authority was subsequently increased to 1,295 tonnes by Governor in Council (P.C. 1991-1/456) on March 7, 1991.

10. Agents' commissions

The Board used the following agents during the year to carry out certain programs. The costs are included with administrative expenses, except for the Graeme Goodsir costs which were financed by the Department of External Affairs.

	1990	1989
	$	$
Ronald A. Chisholm Ltd. (Pork—USSR)	143,340	
Graeme Goodsir Associates Inc. (Polish pork)	60,000	
Ontario Grape Growers' Marketing Board	26,080	33,785
	229,420	33,785

11. Financial statement presentation

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year. A statement of changes in financial position hac not been presented since the Board's financing activities are disclosed in the statement of equity.

12. Use of parliamentary appropriation by the Board

	1990	1989
	$	$
Purchases, processing and carrying charges		
Grapes and grape products	779,525	7,530,842
Maple syrup	5,376	4,416,960
Pork—USSR	4,767,454	
Pork—Poland	2,000,000	
	7,552,355	11,947,802
Administrative expenses	322,047	344,320
Less: services provided without charge by other Government departments	(16,035)	(53,645)
Total expenditure financed by parliamentary appropriation—Agriculture Vote 5	7,858,367	12,238,477

Agricultural Products Board—*Continued*

MANAGEMENT REPORT

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1991, and all the information in this annual report are the responsibility of management and have been approved by the APB. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The APB maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements. The financial statements for the year ended March 31, 1991 and the Auditor's Report thereon follow.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

August 16, 1991

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1991 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its equity for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1991, the Financial Administration Act and regulations and the Agricultural Products Board Act.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 16, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990	LIABILITIES AND EQUITY	1991	1990
Current			Current		
Cash held by agents (Note 3)	1,195	1,490	Accounts payable and accrued liabilities	42	369
Accounts and notes receivable			Due to the Province of Ontario	1,236	1,194
—Current portion of long-term notes	2,891	225		1,278	1,563
—Trade	662	106	Equity of Canada	10,053	8,169
Inventories (Note 4)	5,207	7,653			
	9,955	9,474			
Long-term					
Notes receivable (Note 5)	1,376	258			
	11,331	9,732		11,331	9,732

Contingency (Note 6)

The accompanying notes are an integral part of this financial statement.

Approved by:

G. LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

Agricultural Products Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Sales (Note 7)	32,279	2,517
Cost of sales (Note 7)	36,022	3,059
Loss on sales	3,743	542
Provisions for inventory write-down		1,854
Food aid (Note 8)	1,011	2,000
Recovery of loss on grape product sales from the Province of Ontario	(84)	(73)
Interest earned	(120)	(48)
Foreign exchange loss	72	
Provision for bad debts		37
Loss from operations	4,622	4,312
Administrative expenses (Note 9)	686	322
Loss for the year	5,308	4,634

The accompanying notes are an integral part of this financial statement.

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Equity at beginning of year	8,169	7,969
Loss for the year	(5,308)	(4,634)
Services provided without charge by other Government departments	17	16
Parliamentary appropriation (Note 10)	35,371	7,858
Receipts remitted to the Consolidated Revenue Fund	(28,196)	(3,040)
Equity at end of the year	10,053	8,169

The accompanying notes are an integral part of this financial statement.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board bought and sold Canadian pork products to the USSR, undertook the 1990 Surplus Ontario Grape Program, purchased alfalfa seeds for donation to Poland, purchased skim milk powder for donation to Bulgaria and purchased and sold 1990 Canadian ranch raised mink pelts. As at March 31, 1991, all programs were complete except for the mink pelt program and the 1988 Surplus Ontario Grape Program which was carried over from the previous year.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and estimated net realizable value.

3. Cash held by agents

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board, funds received from the Province of Ontario and funds from the sale of surplus products in respect of the 1987, 1988 and 1990 Surplus Ontario Grape Programs.

The Board's share of receipts from the sale of surplus products are transferred to the Consolidated Revenue Fund. Cash held in trust for the Province of Ontario at March 31, 1991 was $1,151,000 (1990—$1,112,000).

4. Inventories

	1991		1990	
	Cost	Net realizable value	Cost	Net realizable value
	(in thousands of dollars)			
Mink	5,196	5,196		
Grape products	84	11	1,549	241
Pork—USSR			4,767	3,412
Maple syrup			4,422	4,000
	5,280	5,207	10,738	7,653

The write-down of inventories to their estimated net realizable value is charged to the loss from operations.

5. Notes receivable

	1988 Maple Syrup		1980 Canned Vegetables		Total	
	1991	1990	1991	1990	1991	1990
	(in thousands of dollars)					
Past due	1,333				1,333	
Current portion	1,333		225	225	1,558	225
Long-term portion	1,334		42	258	1,376	258
	4,000		267	483	4,267	483

The note receivable for the 1988 Maple Syrup Program is non-interest bearing, unsecured and due as follows:

	(in thousands of dollars)
January 10, 1991	667
March 31, 1991	666
January 10, 1992	1,333
January 10, 1993	1,334
	4,000

Agricultural Products Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

The Board's ability to recover this receivable is dependent on the debtor's ability to pay. The debtor has defaulted on the payments due January 10, 1991 and March 31, 1991, totalling $1,333 thousand but has indicated an intention to repay these amounts by November 30, 1991. Interest is calculted on past due amounts using the commercial bank prime rate plus 1/2%, compounded monthly until paid.

The note receivable for the 1980 Canned Vegetable Program will mature on December 31, 1992. It is repayable in annual installments of $225 thousand applied first against principal and due each December 31. As at March 31, 1991, the receivable balance consists entirely of interest accumulated on a principal amount that was retired during the year.

6. Contingency

The Board is a defendant in a case of litigation arising from previous year's operation in the amount of $262,000. Any losses arising from this litigation will be charged to operations in the year that settlement occurs.

7. Sales and cost of sales

	1991			1990		
	Sales	Cost of sales	Loss on sales	Sales	Cost of sales	Loss on sales
	(in thousands of dollars)					
Pork—USSR	16,403	19,787	3,384			
Mink pelts	11,568	11,568				
Maple syrup	4,000	4,000				
Grapes and grape products	308	667	359	2,517	3,059	542
	32,279	36,022	3,743	2,517	3,059	542

8. Food aid

	1991	1990
	(in thousands of dollars)	
Alfalfa seed for Poland	772	
Skim milk powder for Bulgaria	239	
Pork for Poland (net of $426 thousand financed by the Department of External Affairs)		2,000
	1,011	2,000

9. Agents' commissions

The Board used the following agents during the year to carry out certain programs. The costs are included with administrative expenses, except for the Graeme Goodsir costs for 1990 which were financed by the Department of External Affairs.

	1991	1990
	(in thousands of dollars)	
Ronald A. Chisholm Ltd. (Pork—USSR)	469	143
Ontario Grape Growers' Marketing Board (Grapes—Ontario)	24	26
Graeme Goodsir Associates Inc. (Pork—Poland)		60
	493	229

10. Use of parliamentary appropriation by the Board

	1991	1990
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts	16,764	
Pork—USSR	16,376	4,767
Alfalfa seed—Poland	772	
Grapes and grape products	551	780
Skim milk powder—Bulgaria	239	
Pork—Poland		2,000
Maple syrup		5
	34,702	7,552
Administrative expenses	686	322
Less: services provided without charge by other Government departments	(17)	(16)
Total expenditure financed by parliamentary appropriation	35,371	7,858

11. Financial statement presentation

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year. A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with generally accepted accounting principles. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the Queen Elizabeth II Canadian Research Fund Act and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

These financial statements have been audited by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in their entirety, present fairly, in conformance with generally accepted accounting principles, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 21, 1991

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have audited the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1991 and the statements of operations and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1991

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children— *Continued*

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990	LIABILITIES	1991	1990
	$	$		$	$
Cash	4,381	2,548	Visiting professorships payable	3,749	
Investment in Government of Canada securities (Note 3)	406,802	384,085	BALANCE OF FUND		
Accrued interest	82,395	64,534	Balance at end of the year	489,829	451,167
	493,578	451,167		493,578	451,167

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Revenue		
Interest income	48,112	43,327
Expenses		
Visiting Professorships (Note 4)	7,117	7,344
Lecturer fees	2,310	2,340
Other	23	16
	9,450	9,700
Excess of revenue over expenses for the year	38,662	33,627
Balance of fund at beginning of the year	451,167	417,540
Balance of fund at end of the year	489,829	451,167

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Excess of revenue over expenses for the year	38,662	33,627
Increase in accrued interest	(17,861)	(23,413)
Increase in liabilities	3,749	
	24,550	10,214
Investing activities		
Sale of Government of Canada securities	554,306	118,301
Purchase of Government of Canada securities	(577,023)	(131,924)
	(22,717)	(13,623)
Increase (decrease) in cash	1,833	(3,409)
Cash at beginning of the year	2,548	5,957
Cash at end of the year	4,381	2,548

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

2. Accounting policies

(a) Revenue from, and investments in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. Any premium or discount on acquisition is amortized over the life of the security until maturity. Interest income is recorded on the accrual basis.

(b) Expenses

Expenses are recorded on the accrual basis.

(c) Services provided without charge

The Medical Research Council provides the Board, without charge, such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

3. Investment in Government of Canada securities

	1991			1990		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	$	$	$	$	$	$
Government of Canada						
Residuals	425,500	263,083	346,373	470,625	293,556	340,020
Treasury bills	145,000	143,719	143,641	94,000	90,529	90,204
	570,500	406,802	490,014	564,625	384,085	430,224

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1991 bear interest at rates ranging from 8.75% to 11.14% a year. Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

4. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985, a decision was taken not to offer any new scientist awards for the time being. At the same meeting, the Board approved the establishment of a Lectureship Award to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen these departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

5. Queen Elizabeth II Canadian Research Fund/MRC Scientist Awards

At a meeting of the Board of Trustees on March 27, 1990 it was agreed that a new joint Queen Elizabeth II Canadian Research Fund/Medical Research Council Scientist Award Program be established. The Medical Research Council subsequently approved the joint program in June 1990. It was agreed that the program would be in effect for five years with the Queen Elizabeth II Canadian Research Fund providing full funding for the first year and funding for subsequent years shared equally with the Medical Research Council. Each award amounts to $205,000 and is funded over a three year period. Future year commitments of the Queen Elizabeth II Canadian Research Fund are as follows:

Year of payment	$
1991-92	180,000
1992-93	55,000
1993-94	60,000
	295,000

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in the financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Department of Agriculture's Directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's results of operations.

The accounting system and financial statement of the Commission have evolved over the years to meet changing conditions.

Approved by:

M. E. WAKEFIELD
Chief Commissioner

R. A. KULLMAN
Senior Financial Officer

July 19, 1991

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have audited the statement of operations of the Canadian Grain Commission for the year ended March 31, 1991. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1991 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 18, 1991

Canadian Grain Commission—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditure (Schedule)		
Contributions	9,238	5,562
Operations		
Salaries and employee benefits	38,930,840	34,951,054
Employee termination payments	339,827	406,306
Accommodation—Public Works Canada	2,597,255	2,340,022
Furniture and equipment	1,487,467	2,299,733
Travel and relocation	1,157,666	1,112,455
Utilities, materials and supplies	826,586	827,950
Professional and special services	446,410	457,360
Facilities construction	445,907	706,439
Equipment repair	407,646	344,624
Telecommunications	378,123	352,579
Postage, freight and cartage	298,449	299,229
Publications issued	190,170	202,065
Other rentals	131,222	96,254
Accounting services—Supply and Services	71,405	79,980
Other	58,055	37,435
Motor vehicles	48,033	24,897
Tenant services	20,994	20,207
	47,836,055	44,558,589
Administration		
Salaries and employee benefits	2,476,479	2,178,047
Employee termination payments	34,546	77,370
Accommodation—Public Works Canada	221,813	217,294
Travel and relocation	190,073	192,380
Postage, freight and cartage	94,841	98,417
Professional services	94,436	62,334
Materials and supplies	83,727	80,455
Facilities construction	79,763	
Telecommunications	65,127	68,688
Furniture and equipment	60,334	16,428
Publications issued	46,210	76,426
Other rentals	21,396	16,504
Other	11,886	8,189
Equipment repair	5,643	7,390
	3,486,274	3,099,922
	51,331,567	47,664,073
Non-tax revenue (Schedule)		
Service fees	43,485,829	32,881,004
Licences	234,975	165,225
Adjustment of prior years' expenditure	80,304	29,919
Proceeds from sales	62,967	66,452
Other	20,390	26,013
	43,884,465	33,168,613
Cost of operations before Office of the Grain Futures Act	7,447,102	14,495,460
Office of the Grain Futures Act	83,689	90,647
Net cost of operations (Note 3)	7,530,791	14,586,107

Contingent liabilities (Note 6)

The accompanying schedule and notes are an integral part of this financial statement.

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1991

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the Canadian Grain Act:

Financial Administration Act
Grain Futures Act
Weights and Measures Act
Western Grain Stabilization Act
Western Grain Transportation Act
Inland Water Freight Rates Act

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada for reporting the results of operations of the Commission in the Public Accounts of Canada. The most significant accounting policies used in the preparation of the statement are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditure.

(e) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Canadian Grain Commission—*Continued*

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1991—*Concluded*

3. Parliamentary appropriation

	1991	1990
	$	$
Department of Agriculture		
Vote 25		
Program expenditure and contributions	47,781,357	45,755,811
Less: supplementary estimates		1,448,000
amount lapsed	3,785,987	2,618,691
	43,995,370	41,689,120
Statutory—Contributions to employee benefit plans	5,635,000	4,794,000
Total use of appropriation	49,630,370	46,483,120
Add: services provided without charge by Government departments	1,784,886	1,271,600
Less: revenue credited to non-tax revenue	43,884,465	33,168,613
Net cost of operations including Office of the Grain Futures Act	7,530,791	14,586,107

4. Accounts receivable

As at March 31, 1991, accounts receivable from outside parties for services provided by the Commission were $3,673,899 (1990—$3,596.536).

5. Lease commitments

Lease commitments under operating leases with terms of more than one year total $4,027,872. The future aggregate minimum lease payments by fiscal year are as follows:

	$
1992	2,643,907
1993	469,399
1994	394,275
1995	349,331
1996 and on	170,960

6. Contingent liabilities

Pursuant to the Canada Grain Act, the Commission licences grain dealers and elevators. Prior to licensing, the Commission must satisfy itself that applicants have provided security to satisfy their obligations to holders of documents for the delivery of grain or the payment of money.

On May 22, 1991, the Federal Court of Appeal upheld judgments of the Federal Court in relation to actions taken against the Canadian Grain Commission for damages involving the default of two licensees, Memco Limited and Econ Consulting Ltd., where the security held by the Commission was insufficient to cover all outstanding eligible obligations. The Court held that the Commission was negligent and awarded damages amounting to approximately $3,300,000. The Department of Justice is considering advice on whether to seek leave to appeal to the Supreme Court of Canada. There are other actions for damages totaling approximately $2,100,000 relating to the licensing and security provisions that are pending.

The Commission could be liable for damages depending on the ultimate outcome of these cases. In the opinion of management and legal counsel, the likelihood and extent of liability cannot be fully determined at the present time. Accordingly, no provision has been made in the accounts of the Commission.

Discoveries have been completed with respect to an action for negligence initiated by the Ontario Wheat Producers Marketing Board which names various Government agencies, including the Canadian Grain Commission. Damages are claimed for storage and transportation costs. No provision has been made for potential damages since the validity of the claim is unproven and the extent of losses, if any, cannot be determined at the present time.

Settlement, if any, that may be made with respect to these actions, is expected to be accounted for in the year in which the settlement occurs.

Canadian Grain Commission—*Concluded*

NET COST OF OPERATIONS BY DIVISION FOR THE YEAR ENDED MARCH 31, 1991

SCHEDULE

	Inspection	Weighing	Economics and Statistics	Research Laboratory	Administration	Total 1991	Total 1990
	$	$	$	$	$	$	$
Expenditure							
Operations	22,053,635	9,622,812	6,325,627	9,833,981	3,486,274	51,322,329	47,658,511
Contributions				9,238		9,238	5,562
	22,053,635	9,622,812	6,325,627	9,843,219	3,486,274	51,331,567	47,664,073
Revenue							
Service fees	25,577,719	13,461,281	4,435,382	2,573	8,874	43,485,829	32,881,004
Licences			234,975			234,975	165,225
Adjustment of prior years' expenditure	76,222	1,918	355	1,719	90	80,304	29,919
Proceeds from sales	32,704		29,989		274	62,967	66,452
Other	14,581	15	951	3,455	1,388	20,390	26,013
	25,701,226	13,463,214	4,701,652	7,747	10,626	43,884,465	33,168,613
Cost of operations before Office of the Grain Futures Act	(3,647,591)	(3,840,402)	1,623,975	9,835,472	3,475,648	7,447,102	14,495,460
Office of the Grain Futures Act					83,689	83,689	90,647
Net cost of operations (Note 3)	(3,647,591)	(3,840,402)	1,623,975	9,835,472	3,559,337	7,530,791	14,586,107

SECTION 3

1990-91
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

	Page
Remissions of taxes, fees and penalties	3.2
Debts, obligations and claims written off or forgiven	3.27
Accountable advances not repaid, accounted for or recovered	3.30
Losses of money	3.48

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Remissions of taxes, fees and penalties

Notes: —Information on remission orders is required by Section 24(2) of the Financial Administration Act (FAA).
—In the following statement, DRA means Duties Relief Act.

Summary of remissions of taxes, fees and penalties

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
National Defence	87,506
National Revenue—	
Customs and Excise	1,053,661,729
Taxation	132,964,018
Secretary of State	13,000
Transport	15,000
	1,186,741,253
CUSTOMS TARIFF (SECTION 76)—	
National Revenue—	
Customs and Excise	130,663,041
CUSTOMS TARIFF (SECTION 101)—	
National Revenue—	
Customs and Excise	42,494,041
CUSTOMS TARIFF (SECTION 133)—	
National Revenue—	
Customs and Excise	24,284,868
PUBLIC HARBOURS AND PORT FACILITIES ACT (SECTION 14)—	
Transport	164,940
Total	1,384,348,143

* For details, see following statement called—"Details of remissions of taxes, fees and penalties".

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties

Description of the Order	Amount
	$
PURSUANT TO SECTION 23 OF THE FAA	
NATIONAL DEFENCE	
Reimbursement of custom duties and taxes on early repatriation to Canada for Service reasons	87,506
NATIONAL REVENUE	
Customs and Excise	
PC 1945-88/2969, April 25, 1945, provides for remission of some excise taxes paid by the Governor General on certain purchases and importations	5,410
PC 1950-74/1188, March 8, 1950, remission of customs duties and excise taxes on goods for use at United States bases located in Newfoundland	30,673
PC 1959-1624, December 22, 1959, remission of customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	531,710
PC 1960-1600, November 25, 1960, remission of customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States to be used in United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada	1,367,374
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	3,228
PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	7,871,003
PC 1966-643, April 4, 1966, remission of custom duties and taxes in excess of that payable on 1/60th of the value during the fiscal year 1990-91	41,457
PC 1966-1509, August 10, 1966, remission of customs duties by way of drawback on all parts and accessories and parts thereof imported after January 18, 1965 under the Motor Vehicles Tariff Order and subsequently exported	231,762
PC 1966-2184, November 24, 1966, remission of customs duties and part of the sales tax on defence supplies	32,307,242
PC 1966-19/2220, December 1, 1966, remission of customs duties and excise taxes on Passover Bread or Matzos imported for use during the Passover holiday	72,911
PC 1967-38/393, March 13, 1967, remission of customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	102,272
PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	4,296,293
PC 1967-24/1621, August 23, 1967, remission of customs duties and excise taxes in respect of equipment (including dredges, barges, tugs, scrows or motor vessels), materials or supplies used in connection with the maintenance of the St. Lawrence Seaway	1,739
PC 1969-1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	62,831
PC 1969-1785, September 17, 1969, remission of customs duties for spare parts and equipment for service aircraft of foreign airlines operating in Canada on international routes	145,863
PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts	96,298
PC 1970-1913, October 21, 1970, remission of customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	5,505,799
PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof	8,828,922
PC 1972-583, March 28, 1972, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	5,813
PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	65,133
PC 1972-1029, May 16, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	2,927
PC 1973-3568, November 13, 1973, remission of customs duties on carbon fibres and filaments imported into Canada	6,925
PC 1974-2246, October 8, 1974, provides for remission of excise tax to diplomats and other accredited representatives for their domestic purchases of tobacco products and wines	355,868

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material	765,591
PC 1975-885, April 22, 1975, remission of customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	6,142
PC 1975-1973, August 27, 1975, remission of customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2)	192,615,027
PC 1975-1975, August 27, 1975, remission of customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	12,252,083
PC 1975-3025, December 23, 1975, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	13,648,543
PC 1976-263, February 10, 1976, remission of customs duties on perfluorinated ion-exchange membranes imported after November 1, 1975	170,128
PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	30,398
PC 1976-958, April 27, 1976, provides for a remission of excise duties on spirits lost to breakage in warehouse or while in transit	250,226
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	119,649
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	1,241,781
PC 1976-1930, July 27, 1976, remission of customs duties and excise taxes underpaid due to customs entry error	9
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value	108,127
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof	2,621,758
PC 1978-763, March 16, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	1,830
PC 1978-842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers	3,006,569
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof	27,327
PC 1978-2963, September 27, 1978, grants a remission of sales tax on motor vehicles purchased or imported by diplomats and other representatives of foreign countries in Canada without the payment of sales and excise taxes and after two years diverted to taxable use	64,608
PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	1,633,415
PC 1979-28, January 18, 1979, remission of customs duties and taxes on certain goods imported to support the CP-140 Aurora Aircraft	103,117
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	185,940
PC 1980-7/1674, June 19, 1980, remission of customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	1,029,583
PC 1980-2751, October 16, 1980, remission of customs duties and part of the sales tax in respect of front end wheel loaders and parts	16,512,241
PC 1981-579, March 5, 1981, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	21,604
PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	3,648,374
PC 1982-1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions	2,187
PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	10,786,987
PC 1982-2182, July 22, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited	69,802

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	4,314
PC 1982-2635, September 3, 1982, remission of customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	1,785,980
PC 1982-3470, November 18, 1982, remission of customs duties on goods used in the manufacture of satellites and satellite subsystems for export	5,933
PC 1982-3941, December 23, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorported	5,261
PC 1982-3942, December 23, 1982, remission of customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited	735
PC 1983-30, January 13, 1983, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	2,399
PC 1983-947, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited	19,635
PC 1983-1250, April 28, 1983, remission of customs duties and taxes on imported coffins or caskets	426
PC 1983-1439, May 12, 1983, remission of customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	179,163
PC 1983-2066, July 7, 1983, remission of customs duties on certain colour picture tubes imported by Mitsubishi Electronic Industries Canada Incorporated	175
PC 1983-2333, July 27, 1983, remission of customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel	74,003
PC 1983-2525, August 10, 1983, remission of customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	134,540,569
PC 1983-3138, October 6, 1983, remission of customs duties and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario	31,196
PC 1983-3141, October 6, 1983, remission of duties on specified commercial vehicles, parts and accessories and parts thereof of Mack Canada Inc.	3,620,998
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops	16,901
PC 1984-51, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	1,571
PC 1984-52, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltsie Truck Bodies Limited	5,326
PC 1984-867, March 15, 1984, remission of customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	797,916
PC 1984-1159, April 5, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	3,659
PC 1984-1559, May 10, 1984, remission of customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited	16,897,433
PC 1984-2331, June 28, 1984, remission of customs duties and sales tax on specified vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	72,351
PC 1984-2332, June 28, 1984, remission of customs duties and sales tax on automobiles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division	249
PC 1984-2509, July 12, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	208,244
PC 1984-2836, August 15, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Wilson's Truck Bodies	6,421
PC 1985-277, January 31, 1985, remission of customs duties and sales tax on computer carrier media	44,640,741

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1985-814, March 14, 1985, remission of customs duties on automobiles of Nissan Automobile Company (Canada) Ltd.	5,828
PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	27,060,717
PC 1985-2071, June 27, 1985, remission of customs duties, excise duties sale and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	99,730
PC 1985-2278, July 25, 1985 remission of customs duties and sales tax on certain Canadian made yarns returned to Canada	18,488
PC 1985-2279, July 24, 1985, remission of customs duties on investigation drugs, placebos and emergency drugs	112,829
PC 1985-2280, July 24, 1985, remission of customs duties on imports of unmanufactured dark tobacco and cigarette filters imported by Bastos du Canada Limited	7,735
PC 1985-2296, July 24, 1985, remission of customs duties on goods imported for the Infra-Red Search and Target Designation Project	26,843
PC 1985-2771, September 12, 1985, remission of customs duties on certain goods used in the development and manufacture of space shuttle remote manipulator systems	38,017
PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail	270
PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services	22,074
PC 1985-3099, October 10, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	17,788
PC 1986-502, February 27, 1986, remission of customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	234,594
PC 1986-963, April 17, 1986, remission of customs duties and sales tax on pet food imported for testing	739
PC 1986-1102, May 8, 1986, remission of the customs duties on tailored collar shirts	301,831
PC 1986-1667, July 23, 1986, remission of customs duties on goods financed by the Canadian International Development Agency or on goods used in or substituted for goods used in their manufacture or production	22,111
PC 1986-2897, December 18, 1986, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	334
PC 1986-2898, December 18, 1986, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fanotech Industries Incorporated	42,155
PC 1987-194, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Western Rock Bit Company Limited	7,192
PC 1987-195, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	7,714
PC 1987-196, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	4,957
PC 1987-198, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited	24,519
PC 1987-201, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of IMT Cranes Canada Limited	68,444
PC 1987-204, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Rebel Steel Industries Limited	4,199
PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited	9
PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter	24,269
PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors	37,887,601
PC 1987-606, March 26, 1987, remission of customs duties on certain diesel engines and parts for use in the production of mining equipment, electricity generating sets or vessels	1,475
PC 1987-620, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	3,707
PC 1987-621, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	41,323

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1987-622, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	28,152
PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	255,998
PC 1987-1044, May 21, 1987, remission of customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	715,144
PC 1987-1135, June 4, 1987, grants a remission of excise duty on domestic spirits that are unfit for human consumption	40,576
PC 1987-1442, July 23, 1987, remission of customs duties and a portion of sales tax on railway air brake equipment	878,420
PC 1987-1534, July 30, 1987, remission of customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	4,689,240
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	34,432
PC 1987-1987, September 24, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of L Knight & Co Ltd.	838
PC 1987-2624, December 17, 1987, remission of customs duties on machinery and equipment of CAMI Automotive Inc.	384,552
PC 1987-2672, December 22, 1987, remission of customs duties and a portion of the sales tax on tires imported by Goodyear Canada Inc.	13,277,847
PC 1987-2673, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	4,721,915
PC 1987-2674, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	3,482,584
PC 1988-357, March 3, 1988, remission of customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	40,771,501
PC 1988-637, March 30, 1988, remission of customs duties on chemicals and photomasks for making semiconductor devices, imported during the period January 1, 1987 to December 31, 1990	91,979
PC 1988-725, April 21, 1988, remission of customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	59,252
PC 1988-1203, June 17, 1988, remission of customs duties on pasta	745,480
PC 1988-1276, June 23, 1988, remission of customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	7,155,375
PC 1988-2434, October 17, 1988, remission of customs duties and a portion of the sales tax on miniature motor vehicles	14
PC 1988-2592, November 17, 1988, remission of a portion of the customs duties and sales tax on textile fabrics for use in the manufacture of hardback materials produced by lamination for lampshades, imported prior to March 19, 1987	122,129
PC 1988-2897, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	950,895
PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota and parts thereof	19,609,203
PC 1988-2899, December 30, 1988, remission of customs duties on vehicles of Honda of Canada Mfg Inc. and parts thereof	22,023,408
PC 1988-2900, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	10,610,971
PC 1988-2906, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gérard Laberge Inc.	2,724
PC 1988-2908, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Boîte de Camions GAM Inc.	1,386
PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	95,941,832
PC 1988-2912, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cusco Industries	566

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1988-2913, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd.	32,295
PC 1988-2914, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.	19,637
PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.	36,952
PC 1988-2916, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited	16,496
PC 1988-2917, December 30, 1988, remission of customs duties on specified commercial vehicles parts and accessories and parts thereof of G G Cargo Trailer Industries Inc.	4,774
PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	5,097,320
PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	99
PC 1988-2922, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Les Boîtes de Camions Alco Inc.	6,079
PC 1988-2926, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd.	32,410
PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd.	2,579
PC 1988-2929, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of UTDC Inc.	5,643,967
PC 1988-2931, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Westank-Willock	72
PC 1988-2944, December 30, 1988, remission of customs duties and a portion of the sales tax on tires imported by General Tire Canada Inc.	3,745,465
PC 1988-2945, December 30, 1988, remission of customs duties and a portion of the sales tax on tires imported by Bridgestone Canada Inc.	6,772,281
PC 1989-234, February 23, 1989, remission of customs duties on fresh and semi-processed fruits and vegetables imported for processing	19,095
PC 1989-738, April 28, 1989, remission of customs duties on goods used in the development and manufacture of systems and components under the terms of the Canada-USA/NASA Cooperative Space Station Program	1,523
PC 1989-797, May 4, 1989, remission of customs duties on electrically operated time or date stamping or time or date recording equipment, or parts thereof during the period August 14, 1987 to December 31, 1989	19,881
PC 1989-1162, June 15, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	860
PC 1989-1836, September 21, 1989, remission of duties on certain chemicals and vitamins for use in the manufacture of animal or poultry feeds	15,006
PC 1989-1837, October 3, 1989, remission of customs duties on certain fresh and semi-processed fruits and vegetables imported for processing during 1987 and 1988	84,686
PC 1989-2173, October 29, 1989, remission of customs duties on powered ice augers imported into Canada by B & G Marketing Services of Canada Ltd., of Orillia, Ontario	3,414
PC 1989-2471, December 14, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	74
PC 1990-275, February 15, 1990, remission of customs duties and a portion of the sales and excise taxes on tractors imported temporarily for use in the design, development and production in Canada of tractor attachments by Ber-Vac Incorporated	3,950
PC 1990-1160, June 14, 1990, remission of sales tax payable on poppies and wreaths sold during the period July 1, 1987 to June 30, 1989	284,734
PC 1990-1366, June 28, 1990, remission of a portion of the customs duties and sales tax on machinery and equipment imported into Canada by certain specified companies for the production of original parts and accessories for automotiles	275,176
PC 1990-2694, December 13, 1990, remission of customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	11,795
PC 1990-2695, December 13, 1990, remission of anti-dumping duties paid on wooden clothespins from Taiwan by Metropolitan Stores (MTS) Inc.	24,501

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	74,400
PC 1990-2849, December 21, 1991, remission of customs duties and the goods and services tax on Passover foods and products of a class not available in Canada	566,353
PC 1990-2850, December 21, 1990, remission of customs duties, excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland	24,967
PC 1990-2854, December 21, 1990, to remit the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST tax revenue ultimately retained by the government	212,185,286
PC 1991-275, February 14, 1991, remission of the whole or a portion of the customs duties and a portion of the sales tax paid on certain imported goods	4,128
PC 1991-277, February 14, 1991, remission of sales tax paid on materials used exclusively in the construction of an addition to a school building for the Ottawa Christian School Association	5,459
PC 1991-521, March 21, 1991, remission to Vetcraft Shops of sales tax payable on poppies and wreaths produced and sold between July 1, 1989 and ending June 30, 1990	178,012
Total Customs and Excise	*1,053,661,729*
Taxation	
PC 1985-343, February 5, 1985, remission of income tax, penalties and all relevant interest payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy	40,505,742
PC 1986-1342, June 5, 1986, amended the Isolated Posts Housing and Travel Assistance Benefits Remission Order made by Order in Council PC 1984-3792 of November 29, 1984, to extend its application in respect of housing benefits and travel assistance benefits received by employees at isolated posts to the 1986 taxation year	375
PC 1987-8/955, May 7, 1987, remission of income tax in favour of Stuart W E Jones in respect of taxation year 1985 and each subsequent year thereafter, except any year to which paragraph 60(j) of the Income Tax Act does not apply and except any year after 2005	1,468
PC 1988-787, April 28, 1988, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985, by extending the application of the Order to the 1986 and 1987 taxation years and expanding the Order to apply to periodic pension receipts received by Indians as well as interest paid or payable in respect of penalty imposed on income tax remitted	90,043
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	661,283
PC 1989-1204, June 22, 1989, remission of income tax in respect of certain income of individuals earned in the Province of Quebec for the 1983 to 1990 taxation years	1,792,293
PC 1989-1274, June 29, 1989, amended the Resource Royalty Remission Order, made by Order in Council PC 1986-2603 of November 20, 1986, extending the time for applying for remission under the order to August 31, 1989	5,813,167
PC 1989-1293, June 29, 1989, remission of income tax and all relevant interest payable by Jacqueline Allard for the 1983 and 1985 taxation years	4,510
PC 1989-1873, September 21, 1989, remission of income tax and all relevant interest payable by Dudley Stewart for the 1986 taxation year	1,901
PC 1990-456, March 8, 1990, remission of income tax and all relevant interest payable by Suzanne Morel for the 1982 taxation year	1,387
PC 1990-457, March 8, 1990, remission of income tax, penalties and all relevant interest payable by the Royal Canadian Legion, Port Arthur Branch No 5 for the 1980 to 1984 taxation years	18,346
PC 1990-975, May 24, 1990, remission of income tax and all relevant interest payable by Marion J Vaughan for the 1988 taxation year	3,887
PC 1990-976, May 24, 1990, remission of income tax and all relevant interest payable by C Melinda George for the 1984 taxation year	1,718
PC 1990-977, May 24, 1990, remission of income tax, related penalties and all relevant interest payable by Larry Ausman for the 1978 taxation year	5,177
PC 1990-978, May 24, 1990, remission of income tax and all relevant interest payable by Fernand J Judd for the taxation years 1977 to 1983 and remission of income tax and all relevant interest payable by June M Judd for the 1978 to 1984 taxation years	13,844
PC 1990-979, May 24, 1990, remission of income tax and all relevant interest payable by Pierrette Courtois for the 1987 taxation year	4,126

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1990-1637, July 27, 1990, extended the time for complying with a condition in remission PC 1990-272 of February 15, 1990 in favour of Laura Evelyn Kristjanson Downey	16,542
PC 1990-2043, September 20, 1990, remission of income tax and all relevant interest payable by Joseph T Johnson for the 1981 and 1984 taxation years	1,301
PC 1990-2091, September 27, 1990, remission of income tax payable to individuals in respect of Quebec family allowances received in 1989	65,000,000
PC 1990-2093, September 27, 1990, remission of income tax and all relevant interest and penalties in respect of certain amounts paid or credited by Telesat Canada	569,939
PC 1990-2094, September 27, 1990, remission of income tax payable by Spruce Falls Power and Paper Company Limited for the 1989 and 1990 taxation years	430,000
PC 1990-2127, September 27, 1990, remission of income tax and all relevant interest payable by Club Social Val Marguerite Inc. for the 1983 taxation year	3,273
PC 1990-2129, September 27, 1990, remission of income tax under Part I of the Income Tax Act payable by Shirley Pavlakovich for the 1978 to 1980 taxation years	1,893
PC 1990-2130, September 27, 1990, remission of income tax and all relevant interest payable by Nicolas Vincelli for the 1984 taxation year	738
PC 1990-2131, September 27, 1990, remission of income tax and all relevant interest payable by Gerard Lacombe for the 1985 taxation year	1,480
PC 1990-2132, September 27, 1990, remission of income tax and all relevant interest payable by Thomas R Smith for the 1988 taxation year	2,553
PC 1990-2133, September 27, 1990, remission of Child Tax Credit and Sales Tax Credit deemed paid by Martin Kelsey Webb for the 1986 taxation year	529
PC 1990-2134, September 27, 1990, remission of income tax and all relevant interest payable by Hedwig Hablitschek for the 1987 taxation year	4,294
PC 1990-2135, September 27, 1990, remission of income tax and all relevant interest payable by Willy Jackson for the 1984 taxation year	698
PC 1990-2136, September 27, 1990, remission of income tax and all relevant interest payable by Joyce Sasbrink-Harkema for the 1984 and 1985 taxation years and a Child Tax Credit for the 1985 taxation year	2,694
PC 1990-2138, September 27, 1990, remission of income tax, a late filing penalty and all relevant interest payable by George Alexander Fletcher for the 1985 and 1986 taxation years, and remission of a late filing penalty and all relevant interest payable by Belle Eau Claire Investments Ltd. for the 1984 and 1985 taxation years	10,063
PC 1990-2139, September 27, 1990, remission of a penalty and all relevant interest payable by Leslie E Mitchell in respect of the 1982 taxation year	477
PC 1990-2269, October 18, 1990, remission of income tax and all relevant interest payable by Marie Plante for the 1988 taxation year	555
PC 1990-2397, November 8, 1990, remission of penalties and all relevant interest payable under the Petroleum and Gas Revenue Tax Act by Soquip Alberta Inc. for the 1985 to 1987 taxation years	2,844,062
PC 1990-2398, November 8, 1990, remission of income tax payable by Freda Yoner for the 1982 and 1983 taxation years	1,646
PC 1990-2399, November 8, 1990, remission of income tax and all relevant interest payable by Sabina Fues for the 1978 to 1984 taxation years	4,889
PC 1990-2400, November 8, 1990, remission of income tax and all relevant interest payable by Elizabeth Brinston for the 1974 to 1985 taxation years	5,134
PC 1990-2598, November 29, 1990, remission of income tax and all relevant interest payable by Gary Biensch for the 1979 taxation year	60,491
PC 1991-256, February 14, 1991, remission of income tax, penalties and all relevant interest payable by certain taxpayers who have made maintenance payments for taxation years after 1978 and before 1989	77,000
PC 1991-257, February 14, 1991, remission of income tax payable by certain canadian residents incurring Child Care Expenses outside Canada or incurring moving expenses when moving to or from a location outside Canada for taxation years after 1984 and before 1989	4,500
PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985, extending its application to the 1988, 1989 and 1990 taxation years	15,000,000
Total Taxation	*132,964,018*
Total National Revenue	1,186,625,747

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
SECRETARY OF STATE	
Ministry of State (Multiculturalism and Citizenship)	
PC 1985-660, June 13, 1985, continued the remission of the fee paid or payable under Section 32 of the Citizenship Regulations in respect of an application for a certification of citizenship under Section 10 of the said Regulations or on the behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	13,000
TRANSPORT	
PC 1990-1653, July 27, 1990, remission of the fee paid or payable pursuant to the Air Services Fees Regulations for crash fire fighting and rescue services (CFR) provided at an airport during hours other than normal operating hours for CFR, for aircraft used in flying training	15,000
NATIONAL REVENUE	
Customs and Excise	
Remission orders on certain goods that are temporarily imported	
PC 1953-18/894, June 9, 1953, remission of customs duties and taxes in the amount of $1,330,808, which equals the amount of customs duties and taxes in excess of the amount paid on a proportionate basis, on temporary importations of locomotives and miscellaneous railway equipment for use by railway companies in Canada	
PC 1974-2523, November 19, 1974, remission of customs duties and taxes in the amount of $16,790, which equals the amount of customs duties and taxes that would have been payable if the goods were permanently imported into Canada, on temporary importations of commercial samples for exhibition of demonstration	
PC 1985-3606, December 12, 1985, remission of customs duties and a portion of the taxes in the amount of $4,902, which equals the amount of customs duties and taxes which would have been payable on the goods if they had been permanently imported into Canada on temporary importations of goods to be photographed for topical illustrations	
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
NATIONAL REVENUE	
Customs and Excise	
DRA 1988-1, February 11, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	395,478
DRA 1988-2, February 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,048,933
DRA 1988-3, March 10, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,028,355
DRA 1988-4, March 21, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,100,573
DRA 1988-5, April 17, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,495,682
DRA 1988-6, April 21, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,028,556
DRA 1988-7, May 4, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	538,089
DRA 1988-8, May 19, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	859,763
DRA 1988-9, June 3, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,388,392
DRA 1988-10, June 17, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,279,877
DRA 1988-11, June 28, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,476,910
DRA 1988-12, July 11, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,277,924
DRA 1988-13, July 27, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	688,470

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
DRA 1988-14, August 10, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,386,006
DRA 1988-15, August 24, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,121,923
DRA 1988-16, September 7, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	877,108
DRA 1988-17, September 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,013,871
DRA 1988-18, October 4, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,970,768
DRA 1988-19, October 18, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,670,298
DRA 1988-20, November 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,408,033
DRA 1988-21, November 18, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,366,497
DRA 1988-22, November 29, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,277,706
DRA 1988-23, December 12, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,534,070
DRA 1988-24, January 9, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,414,300
DRA 1989-1, January 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,388,263
DRA 1989-2, February 9, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	648,104
DRA 1989-3, February 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,336,574
DRA 1989-4, March 4, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	426,793
DRA 1989-5, March 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	709,418
DRA 1989-6, April 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,296,438
DRA 1989-7, April 21, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,576,893
DRA 1989-8, April 25, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,285,773
DRA 1989-9, May 24, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,044,783
DRA 1989-10, May 30, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,229,540
DRA 1989-11, June 27, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	603,342
DRA 1989-12, June 27, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,132,482
DRA 1989-13, July 13, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,274,005
DRA 1989-14, July 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,444,882
DRA 1989-15, August 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	327,342
DRA 1989-16, August 16, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,250,773
DRA 1989-17, September 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,819,705

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
DRA 1989-18, September 26, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,336,117	DRA 1990-7, April 25, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,076,918
DRA 1989-19, October 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,490,515	DRA 1990-8, May 7, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,585,139
DRA 1989-20, October 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,146,655	DRA 1990-9, May 18, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,713,676
DRA 1989-21, November 1, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,634,508	DRA 1990-10, June 7, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,594,641
DRA 1989-22, November 8, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,984,746	DRA 1990-11, June 25, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,206,423
DRA 1989-23, November 24, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,568,207	DRA 1990-12, July 3, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,819,902
DRA 1989-24, December 6, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	937,518	DRA 1990-13, July 16, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,190,870
DRA 1989-25, January 10, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,600,619	DRA 1990-14, July 24, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,467,242
DRA 1990-1, January 23, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,928,760	DRA 1990-15, August 30, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,182,032
DRA 1990-2, February 2, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	857,530	DRA 1990-16, August 30, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,404,459
DRA 1990-3, February 22, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,453,586	DRA 1990-17, September 12, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	870,998
DRA 1990-4, March 5, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,434,152	DRA 1990-18, September 25, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,286,551
DRA 1990-5, March 16, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,776,529	DRA 1990-19, October 12, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,664,204
DRA 1990-6, April 3, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,900,894	DRA 1990-20, October 22, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,310,692

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
DRA 1990-21, November 5, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	593,622
DRA 1990-22, November 21, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	575,297
DRA 1990-23, November 28, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,239,651
DRA 1990-24, December 12, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	567,339
DRA 1990-25, December 28, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	97,211
DRA 1991-1, January 18, 1991, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	890,749
DRA 1991-2, February 6, 1991, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	916,952
DRA 1991-3, February 26, 1991, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,560
DRA 1991-4, March 5, 1991, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,530
DRA 1991-5, March 19, 1991, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,874,355
Total National Revenue	130,663,041

PURSUANT TO SECTION 101 OF THE CUSTOMS TARIFF

NATIONAL REVENUE

Customs and Excise

PC 1971-2727, December 14, 1971, remission of duties for certain parts for machines and accessories and attachments	1,810
PC 1987-2746, December 31, 1987, remission of customs duties on certain parts classified under specific tariff items enumerated in the Schedule	555,217
PC 1988-772, April 28, 1988, remission of customs duties on coated titanium anodes, imported from January 1, 1988 to December 31, 1989, for use in the manufacture of chlorine and sodium hydroxide	518,465
PC 1988-1242, June 23, 1988, remission of customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	8,521,808
PC 1988-1243, June 23, 1988, remission of customs duties on greige shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	2,316,896
PC 1988-1244, June 23, 1988, remission of customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	10,600,469
PC 1988-1245, June 23, 1988, remission of customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers during the period January 1, 1989 to December 31, 1993	1,419,647
PC 1988-1246, June 23, 1988, remission of customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel and outerwear fabric manufacturers during the period January 1, 1989 to December 31, 1997	4,163,440
PC 1988-2255, September 29, 1988, remission of a portion of customs duties on printing rolls imported by DOMCO Industries Limited, Farnham, Quebec, for use in producing floor coverings	9,717
PC 1988-2374, October 17, 1988, remission of customs duties on satellites and satellite subsystems for testing and goods for use in the manufacture of satellites and subsystems	1,751,210
PC 1988-2469, October 31, 1988, remission of customs duties on certain implants for use in fattening cattle	89,301
PC 1988-2796, December 22, 1988, remission of customs duties on sensitized photographic film imported by Kodak Canada Inc.	128,235
PC 1989-422, March 16, 1989, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles	92,178
PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	5,437,508

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1989-1670, August 24, 1989, remission of customs duties and a portion of the sales tax on pointe shoes or block toe shoes during the period July 1, 1988 to June 30, 1990	119,799
PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989	886,134
PC 1989-2465, December 14, 1989, remission of customs duties and sales tax on electrical power transformers and parts	3,571,286
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	491
PC 1990-1022, May 31, 1990, remission of customs duties on electrolysers for installation in PPG Canada's chemical plant at Beauharnois, Quebec	524,937
PC 1990-1073, June 7, 1990, remission of customs duties and a portion of the sales tax on gas ranges	810,145
PC 1990-1183, June 21, 1990, remission of customs duties and a portion of the sales tax on certain goods imported into Canada for Food Pacific '90	1,043
PC 1990-1841, August 28, 1990, partial remission of customs duties and sales tax on non-alcoholic wine	82,771
PC 1990-2255, October 18, 1990, remission of customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	1,645
PC 1990-2492, November 22, 1990, remission of customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	524,365
PC 1990-2683, December 13, 1990, remission of customs duties and a portion of the sales tax on shade fabrics for use in growing horticultural crops	194,048
PC 1990-2707, December 13, 1990, remission of customs duties and a portion of the sales tax on motorized stair climbing exercise apparatus equipped with electronic monitors	167,223
PC 1991-48, January 17, 1991, remission of customs duties on potatoes imported for use in the manufacture of potato chips	4,253
Total National Revenue	42,494,041

PURSUANT TO SECTION 133 OF THE CUSTOMS TARIF

NATIONAL REVENUE

Customs and Excise

Description of the Order	Amount
	$
PC 1978-2116, June 29, 1978, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27
PC 1979-2349, September 6, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,399
PC 1980-448, February 8, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,295
PC 1980-449, February 8, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,091
PC 1980-1016, April 17, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,688
PC 1980-1129, May 1, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,884
PC 1980-1308, May 15, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,996
PC 1980-1518, June 5, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,755
PC 1980-1647, June 19, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,043
PC 1980-2384, September 5, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,763
PC 1980-2452, September 12, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,117
PC 1980-2620, October 2, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,711

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1980-3039, November 6, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,346	PC 1981-593, March 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,132
PC 1980-3040, November 6, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,902	PC 1981-666, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,028
PC 1980-3199, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,781	PC 1981-667, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,830
PC 1980-3200, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,014	PC 1981-837, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,545
PC 1980-3467, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,713	PC 1981-905, April 2, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	49,663
PC 1981-35, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,618	PC 1981-978, April 9, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,009
PC 1981-36, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,979	PC 1981-979, April 9, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,132
PC 1981-37, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,241	PC 1981-1183, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,551
PC 1981-38, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,214	PC 1981-1184, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,711
PC 1981-228, January 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,709	PC 1981-1185, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	225,885
PC 1981-235, January 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,561	PC 1981-1495, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,290
PC 1981-297 February 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,076	PC 1981-1496, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,002
PC 1981-435, February 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,785	PC 1981-1497, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,148
PC 1981-592, March 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,100	PC 1981-1555, June 11, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,535

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1981-1649, June 18, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,935	PC 1981-2739, October 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,068
PC 1981-1734, June 25, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,474	PC 1981-3038, October 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,571
PC 1981-1961, June 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,394	PC 1981-3137, November 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,406
PC 1981-1962, July 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,431	PC 1981-3265, November 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,109
PC 1981-2130, July 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,389	PC 1981-3360, November 26, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,811
PC 1981-2131, July 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,934	PC 1981-3563, December 17, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,783
PC 1981-2244, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,857	PC 1981-3564, December 17, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,295
PC 1981-2245, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,706	PC 1982-82, January 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,659
PC 1981-2246, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,237	PC 1982-87, January 14, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	66,397
PC 1981-2395, September 3, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,712	PC 1982-204, January 21, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,762
PC 1981-2458, September 3, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	49,399	PC 1982-264, January 28, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,937
PC 1981-2550, September 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,213	PC 1982-347, February 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,779
PC 1981-2630, September 23, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,223	PC 1982-397, February 11, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	64,654
PC 1981-2738, October 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,508	PC 1982-612, February 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,551

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1982-698, March 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,871	PC 1982-1729, June 12, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,901
PC 1982-699, March 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,222	PC 1982-1792, June 17, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,034
PC 1982-861, March 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,486	PC 1982-1959, June 30, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,960
PC 1982-891, March 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,127	PC 1982-2028, July 8, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,794
PC 1982-1007, April 1, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,513	PC 1982-2181, July 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,890
PC 1982-1074, April 8, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,161	PC 1982-2265, July 29, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,694
PC 1982-1187, April 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,883	PC 1982-2362, August 5, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,500
PC 1982-1188, April 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,146	PC 1982-2485, August 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	823,745
PC 1982-1304, April 29, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,427	PC 1982-2633, September 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,680
PC 1982-1344, May 6, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,102	PC 1982-2634, September 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,001
PC 1982-1461, May 13, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,115	PC 1982-2759, September 9, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,347
PC 1982-1527, May 20, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,401	PC 1982-2869, September 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,074
PC 1982-1598, May 27, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,443	PC 1982-2984, September 30, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,462
PC 1982-1662, June 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,678	PC 1982-3145, October 14, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	55,735

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1982-3374, November 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,980	PC 1983-669, March 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,135
PC 1982-3375, November 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,210	PC 1983-710, March 10, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,189
PC 1982-3478, November 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,154	PC 1983-767, March 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,660
PC 1982-3596, November 25, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	61,660	PC 1983-851, March 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,232
PC 1982-3672, December 2, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,122	PC 1983-948, March 31, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,751
PC 1982-3792, December 9, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,302	PC 1983-1177, April 21, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,653
PC 1982-3940, December 23, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,044	PC 1983-1322, May 5, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,743
PC 1983-27, January 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,697	PC 1983-1323, May 5, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,126
PC 1983-28, January 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,335	PC 1983-1399, May 12, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,927
PC 1983-217, January 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,912	PC 1983-1508, May 19, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,940
PC 1983-279, February 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,060	PC 1983-1535, May 26, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,403
PC 1983-459, February 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,357	PC 1983-1714, June 9, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,166
PC 1983-536, February 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,927	PC 1983-1870, June 23, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,043
PC 1983-668, March 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,250	PC 1983-2042, June 30, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,460

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1983-2072, July 7, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,248	PC 1983-4021, December 15, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,994
PC 1983-2345, July 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,990	PC 1983-4104, December 22, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,963
PC 1983-2484, August 10, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,482	PC 1984-50, January 11, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,888
PC 1983-2599, August 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,647	PC 1984-146, January 19, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,743
PC 1983-2684, September 1, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,750	PC 1984-147, January 19, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,387
PC 1983-2803, September 15, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,594	PC 1984-264, January 26, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,781
PC 1983-2895, September 15, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,900	PC 1984-433, February 9, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,756
PC 1983-3168, October 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,954	PC 1984-434, February 9, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,271
PC 1983-3170, October 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,117	PC 1984-525, February 16, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,588
PC 1983-3349, October 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	48,898	PC 1984-653, February 23, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,532
PC 1983-3548, November 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,118	PC 1984-780, March 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,852
PC 1983-3549, November 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,542	PC 1984-874, March 15, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,955
PC 1983-3669, November 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,003	PC 1984-987, March 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,668
PC 1983-3855, December 8, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,553	PC 1984-988, March 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,282

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1984-1076, March 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,197	PC 1984-2726, August 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,903
PC 1984-1158, April 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,988	PC 1984-2834, August 24, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	75,378
PC 1984-1243, April 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,836	PC 1984-2918, August 31, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	437,527
PC 1984-1327, April 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,747	PC 1984-3157, September 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,247
PC 1984-1454, May 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	42,117	PC 1984-3394, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,050
PC 1984-1556, May 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,183	PC 1984-3395, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,522
PC 1984-1772, May 24, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,128	PC 1984-3396, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,035
PC 1984-1984, June 7, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	48,450	PC 1984-3397, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,281
PC 1984-2053, June 14, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,610	PC 1984-3635, November 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,427
PC 1984-2189, June 21, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,052	PC 1984-3636, November 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,834
PC 1984-2314, June 28, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,067	PC 1984-3747, November 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,002
PC 1984-2511, July 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,040	PC 1984-3896, December 6, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,704
PC 1984-2660, July 25, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	208,966	PC 1984-3978, December 6, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,189
PC 1984-2725, August 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,968	PC 1984-4097, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,155

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1984-4098, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,203	PC 1985-1277, April 18, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,185
PC 1984-4099, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,794	PC 1985-1647, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,363
PC 1985-102, January 17, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,095	PC 1985-1648, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,110
PC 1985-295, January 31, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	71,623	PC 1985-1649, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	193,738
PC 1985-481, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,046	PC 1985-1650, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	49,798
PC 1985-482, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,433	PC 1985-1706, May 23, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	91,599
PC 1985-483, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,491	PC 1985-1707, May 23, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,674
PC 1985-637, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,182	PC 1985-1907, June 13, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	87,544
PC 1985-670, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,286	PC 1985-2007, June 20, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	92,515
PC 1985-1047, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,846	PC 1985-2076, June 27, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	101,171
PC 1985-1048, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,067	PC 1985-2091, June 27, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	85,510
PC 1985-1161, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,332	PC 1985-2142, July 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,322
PC 1985-1162, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,492	PC 1985-2300, July 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,228
PC 1985-1163, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	66,865	PC 1985-2359, July 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,916

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1985-2474, August 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,824	PC 1985-3319, November 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	69,658
PC 1985-2504, August 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	66,562	PC 1985-3415, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,105
PC 1985-2690, August 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,394	PC 1985-3416, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,539
PC 1985-2691, August 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,114	PC 1985-3417, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	120,646
PC 1985-2775, September 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,644	PC 1985-3530, December 5, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,870
PC 1985-2776, Septembre 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,783	PC 1985-3607, December 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,245
PC 1985-2825, September 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	128,822	PC 1985-3608, December 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,447
PC 1985-2826, September 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	90,984	PC 1985-3722, December 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,839
PC 1985-2876, September 26, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	229,627	PC 1985-3728, December 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,146
PC 1985-2960, October 3, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	187,245	PC 1986-48, January 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,451
PC 1985-2961, October 3, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,234	PC 1986-144, January 16, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	77,053
PC 1985-3100, October 10, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,892	PC 1986-208, January 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	138,356
PC 1985-3205, October 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,121	PC 1986-278, January 30, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,748
PC 1985-3318, November 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,520	PC 1986-347, February 6, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,584

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1986-404, February 13, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,311
PC 1986-500, February 17, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,848
PC 1986-501, February 27, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,093
PC 1986-567, March 6, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,017
PC 1986-623, March 13, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,155
PC 1986-686, March 20, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,892
PC 1986-853, April 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	81,386
PC 1986-854, April 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	308,365
PC 1986-948, April 17, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,668
PC 1986-1016, April 24, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,569
PC 1986-1071, May 1, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,252
PC 1986-1121, May 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	48,198
PC 1986-1171, May 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	86,084
PC 1986-1210, May 22, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from productior in Canada	4,455
PC 1986-1356, June 5, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,725
PC 1986-1420, June 12, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,348
PC 1986-1487, June 19, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	101,611
PC 1986-1570, June 26, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	76,007
PC 1986-1727, July 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,723
PC 1986-1728, July 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,603
PC 1986-1902, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,142
PC 1986-1903, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	184,110
PC 1986-1904, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	49,654
PC 1986-2135, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	313,300
PC 1986-2136, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,287
PC 1986-2137, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,921
PC 1986-2200, September 18, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,158
PC 1986-2281, October 2, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	80,381

Remissions of taxes, fees and penalties—*Continued*

Details of remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	$		$
PC 1986-2282, October 2, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	106,361	DRA 1987-3, February 13, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	158,754
PC 1986-2321, October 9, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,193	DRA 1987-4, February 25, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,276
PC 1986-2383, October 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,437	DRA 1987-5, March 6, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	87,874
DRA 1986-36, November 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	76,382	DRA 1987-6, March 25, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	181,475
DRA 1986-37, November 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,748	DRA 1987-7, April 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,635
DRA 1986-38, November 14, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,963	DRA 1987-8, April 27, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	315,584
DRA 1986-39, November 24, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,844	DRA 1987-9, May 11, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,406,344
DRA 1986-40, December 1, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,723	DRA 1987-10, May 20, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	273,690
DRA 1986-41, December 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	118,817	DRA 1987-11, June 1, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	653,864
DRA 1986-42, December 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	110,082	DRA 1987-12, June 15, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	537,955
DRA 1986-43, December 22, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	97,313	DRA 1987-13, July 2, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	322,352
DRA 1986-44, January 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,724	DRA 1987-14, July 22, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,741,343
DRA 1987-1, January 16, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,512	DRA 1987-15, August 4, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	232,313
DRA 1987-2, January 26, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,881	DRA 1987-16, August 19, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	980,668

Remissions of taxes, fees and penalties—*Concluded*

Details of remissions of taxes, fees and penalties—*Concluded*

Description of the Order	Amount
	$
DRA 1987-17, August 26, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	550,591
DRA 1987-18, September 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,514,111
DRA 1987-19, September 22, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	754,535
DRA 1987-20, October 7, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	228,283
DRA 1987-21, October 20, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	768,704
DRA 1987-22, November 6, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	230,600
DRA 1987-23, November 23, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	750,732
DRA 1987-24, December 1, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	271,730
DRA 1987-25, December 24, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,611,979
Total National Revenue	24,284,868

PURSUANT TO SECTION 14 OF THE PUBLIC HARBOURS AND PORT FACILITIES ACT

TRANSPORT

PC 1989-1586, August 24, 1989, remission or substitution of rates regulations on all container charges payable under the Government Wharves Regulations by (1) Co-opérative de Transport Maritime et Aérien, Magdalen Islands, Compagnie Relais Nordik (Groupe Desgagnés) in the Province of Quebec, and (2) Marine Atlantic Inc in the Province of New Brunswick with respect to containers that were landed at or were destined for isolated community for which marine transportation is the primary means of supply of the necessities of life, from June 1, 1986 to March 31, 1990	164,940

Debts, obligations and claims written off or forgiven

There are three types of approval/authority for the write-off or forgiveness of debts, obligations and claims:

(i) Ministerial approval represents authority given to Ministers under the Financial Administration Act (FAA) or other Acts of Parliament as described in (i)(a) and (b)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-offs, from the memorandum departmental accounts receivable, of any debt other than overpayments of salaries, wages, and employment-related allowances, obligation or claim that does not exceed $25,000.

(b) Other Acts of Parliament (eg. Bankruptcy Act) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that exceeds $25,000. Certain debts, obligations or claims less than $25,000, such as the overpayment of salaries, wages and employment-related allowances, may need Treasury Board approval to be written off.

(iii) Parliamentary authority—

(a) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

(b) Section 25(4) of the FAA specifies that any debt, obligation or claim of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote of an Appropriation Act.

(c) Ministers may also be given specific approval to forgive a debt, obligation or claim as provided by Parliament in a specific Act.

The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
SECTION 25 OF THE FAA—										
AGRICULTURE	A	4,021	3,147,315	57	3,594,092				4,078	6,741,407
ATLANTIC CANADA OPPORTUNITIES AGENCY	A	7	83,767	35	13,299,896				42	13,383,663
COMMUNICATIONS—										
National Library	A	123	3,146						123	3,146
National Archives of Canada	A	148	3,513						148	3,513
CONSUMER AND CORPORATE AFFAIRS	A	30	59,227	3	342,000				33	401,227
EMPLOYMENT AND IMMIGRATION—										
Department	A	4,881	1,164,469						4,881	1,164,469
Government Annuities Account	C					6c	27	1,162	27	1,162
Transportation and assistance loan	C					16a&17c	5,099	3,233,906	5,099	3,233,906
ENERGY, MINES AND RESOURCES	A	560	469,848						560	469,848

Debts, obligations and claims written off or forgiven—*Continued*

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
ENVIRONMENT	A	263	77,856	1	32,858				264	110,714
FINANCE—										
Office of the Superintendent of Financial Institutions	A	1	500						1	500
FISHERIES AND OCEANS	A	572	1,335,402						572	1,335,402
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A			26	7,253,619				26	7,253,619
Indian housing assistance fund[2]	D	255	224,774						255	224,774
INDUSTRY, SCIENCE AND TECHNOLOGY—										
Department	A	27	227,464	32	10,957,954				59	11,185,418
National Research Council	A	83	19,142						83	19,142
LABOUR	A	3	13,439						3	13,439
NATIONAL DEFENCE	A	892	106,465						892	106,465
NATIONAL HEALTH AND WELFARE	A	232	33,068						232	33,068
NATIONAL REVENUE—										
Customs and Excise	A	25,826	2,732,160	106	10,787,821				25,932	13,519,981
Taxation	A	63	310,233	124	287,969,095				187	288,279,328
	A	17,569	59,399,223	1,032	148,170,956				18,601	207,570,179
PRIVY COUNCIL—										
Canadian Transportation Accident Investigation and Safety Board	A	2	52						2	52
PUBLIC WORKS	A	13	11,024	2	42,586				15	53,610
SECRETARY OF STATE—										
Public Service Commission	A	13	16,787						13	16,787
SOLICITOR GENERAL—										
Correctional Service	A	88	11,360						88	11,360
Parolees[3]	D	1,032	12,260						1,032	12,260
Royal Canadian Mounted Police	A	69	76,232	2	12,972				71	89,204
SUPPLY AND SERVICES	A	5,746	265,458						5,746	265,458
TRANSPORT—										
Department	A	1,831	294,882	7	422,049				1,838	716,931
Airport Revolving Fund	A	88	106,131	3	1,787,649				91	1,893,780
VETERANS AFFAIRS—										
Department	A	149	160,712						149	160,712
WESTERN ECONOMIC DIVERSIFICATION	A			12	974,870				12	974,870
		64,587	*70,365,909*	*1,442*	*485,648,417*		*5,126*	*3,235,068*	*71,155*	*559,249,394*
BANKRUPTCY ACT—										
NATIONAL REVENUE—										
Customs and Excise	A	15	31,730						15	31,730
Taxation	A	7,224	68,939,886						7,224	68,939,886
PUBLIC WORKS	A	2	30,259						2	30,259
SECRETARY OF STATE	A	679	1,951,781						679	1,951,781
TRANSPORT—										
Airport Revolving Fund	A	1	963						1	963
		7,921	*70,954,619*						*7,921*	*70,954,619*
CANADA GRAIN ACT—										
AGRICULTURE	B	2	8,438						2	8,438

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
UNEMPLOYMENT INSURANCE ACT—										
EMPLOYMENT AND IMMIGRATION	A	30,282	15,564,090						30,282	15,564,090
EXCISE TAX ACT—										
FINANCE—										
Office of the Superintendent of Financial Institutions	A	191	30,882						191	30,882
INVESTMENT COMPANIES ACT—										
FINANCE—										
Office of the Superintendent of Financial Institutions	A	11	12,320						11	12,320
PARLIAMENT OF CANADA ACT—										
PARLIAMENT—										
House of Commons	A	113	33,084						113	33,084
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	A	4,634	4,911,852						4,634	4,911,852
VETERANS LAND ACT FUND—										
VETERANS AFFAIRS	A	1	4,413						1	4,413
		107,742	161,885,607	1,442	485,648,417		5,126	3,235,068	114,310	650,769,092
SUMMARY—										
Write-offs		106,453	161,639,135	1,442	485,648,417		5,126	3,235,068	113,021	650,522,620
Forgiveness		1,289	246,472						1,289	246,472
		107,742	161,885,607	1,442	485,648,417		5,126	3,235,068	114,310	650,769,092

(1) See introduction above.

(2) Vote L51a, Appropriation Act No. 9, 1966, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

(3) Vote L103b, Appropriation Act No. 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 38(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1991		Advances settled in April 1991		Advances outstanding as at April 30, 1991*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	1,442	793,609	1,392	774,999	50	18,610
Canadian Livestock Feed Board	4	300			4	300
	1,446	*793,909*	*1,392*	*774,999*	*54*	*18,910*
ATLANTIC CANADA OPPORTUNITIES AGENCY—						
Department	78	37,584	75	36,776	3	808
COMMUNICATIONS—						
Department	263	312,484	250	306,543	13	5,941
Canadian Museum of Nature	58	42,241	27	31,569	31	10,672
Canadian Radio-television and Telecommunications Commission	36	14,341	35	14,262	1	79
National Archives of Canada	62	22,404	28	12,769	34	9,635
National Film Board	166	111,852	60	32,718	106	79,134
National Gallery of Canada	74	56,867	73	56,855	1	12
National Library	26	12,572	17	6,577	9	5,995
National Museum of Science and Technology	12	3,750			12	3,750
	697	*576,511*	*490*	*461,293*	*207*	*115,218*
CONSUMER AND CORPORATE AFFAIRS—						
Department	715	312,986	695	297,640	20	15,346
Competition Tribunal	1	1,415	1	1,415		
Goods and Services Tax Consumer Information Office	4	700	4	700		
Hazardous Materials Information Review Commission	1	1,000			1	1,000
Procurement Review Board	1	550	1	550		
	722	*316,651*	*701*	*300,305*	*21*	*16,346*
EMPLOYMENT AND IMMIGRATION—						
Department/Commission	5,560	3,872,753	5,113	3,674,136	447	198,617
Advisory Council on the Status of Women	5	2,050	5	2,050		
Immigration and Refugee Board of Canada	160	101,940	156	99,860	4	2,080
Status of Women—Office of the Co-ordinator	2	7,647	2	7,647		
	5,727	*3,984,390*	*5,276*	*3,783,693*	*451*	*200,697*
ENERGY, MINES AND RESOURCES—						
Department	1,155	751,358	1,051	688,360	104	62,998
Atomic Energy Control Board	81	81,762	81	81,762		
National Energy Board	40	14,278	40	14,278		
	1,276	*847,398*	*1,172*	*784,400*	*104*	*62,998*
ENVIRONMENT—						
Department	1,856	1,121,685	1,770	1,083,581	86	38,104
EXTERNAL AFFAIRS—						
Department[1]	10,659	18,815,599	8,687	15,128,134	1,972	3,687,465
Canadian International Development Agency	380	547,675	323	492,280	57	55,395
	11,039	*19,363,274*	*9,010*	*15,620,414*	*2,029*	*3,742,860*
FINANCE—						
Department	151	124,431	145	118,591	6	5,840
Auditor General	264	195,937	264	195,937		
Canadian International Trade Tribunal	7	3,980	7	3,980		
Office of the Superintendent of Financial Institutions	59	21,832	53	20,403	6	1,429
Privatization and Regulatory Affairs	10	3,635	8	2,935	2	700
	491	*349,815*	*477*	*341,846*	*14*	*7,969*
FISHERIES AND OCEANS—						
Department	2,160	1,130,965	2,041	1,093,882	119	37,083

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Continued*

Department and agency	Advances outstanding as at March 31, 1991		Advances settled in April 1991		Advances outstanding as at April 30, 1991*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
FORESTRY	246	152,751	244	150,959	2	1,792
GOVERNOR GENERAL	24	15,870	24	15,870		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	1,390	1,232,065	889	529,689	501	702,376
INDUSTRY, SCIENCE AND TECHNOLOGY—						
Department	245	243,028	212	221,131	33	21,897
Canadian Space Agency	55	46,629	55	46,629		
Investment Canada	39	49,276	37	48,970	2	306
National Research Council of Canada	313	218,465	308	217,531	5	934
Natural Sciences and Engineering Research Council	17	5,750	16	5,450	1	300
Science Council of Canada	4	3,620	3	3,092	1	528
Statistics Canada	631	466,899	620	462,594	11	4,305
	1,304	*1,033,667*	*1,251*	*1,005,397*	*53*	*28,270*
JUSTICE—						
Department	214	95,445	206	93,266	8	2,179
Canadian Human Rights Commission	71	27,124	65	23,471	6	3,653
Commissioner for Federal Judicial Affairs	452	836,058	309	447,380	143	388,678
Federal Court of Canada	62	30,540	62	30,540		
Law Reform Commission of Canada	17	11,133			17	11,133
Offices of the Information and Privacy Commissioners of Canada	3	1,500	3	1,500		
Supreme Court of Canada	10	6,121	9	5,802	1	319
Tax Court of Canada	11	13,650	11	13,650		
	840	*1,021,571*	*665*	*615,609*	*175*	*405,962*
LABOUR—						
Department	410	193,561	393	176,304	17	17,257
Canada Labour Relations Board	1	800	1	800		
Canadian Centre for Occupational Health and Safety	7	3,193	1	500	6	2,693
	418	*197,554*	*395*	*177,604*	*23*	*19,950*
NATIONAL HEALTH AND WELFARE—						
Department	1,769	869,006	1,591	820,087	178	48,919
Medical Research Council	11	1,960	8	1,660	3	300
	1,780	*870,966*	*1,599*	*821,747*	*181*	*49,219*
NATIONAL REVENUE—						
Customs and Excise	1,939	1,628,336	1,908	1,616,874	31	11,462
Taxation	1,138	775,174	728	502,681	410	272,493
	3,077	*2,403,510*	*2,636*	*2,119,555*	*441*	*283,955*
PARLIAMENT—						
The Senate	14	7,367	11	5,200	3	2,167
House of Commons	50	36,769	50	36,769		
Library of Parliament	14	9,045	14	9,045		
	78	*53,181*	*75*	*51,014*	*3*	*2,167*
PRIVY COUNCIL—						
Department	269	224,810	214	181,484	55	43,326
Canadian Intergovernmental Conference Secretariat	2	209	1	173	1	36
Canadian Transportation Accident Investigation and Safety Board	111	68,793			111	68,793
Chief Electoral Officer	11	24,840	11	24,840		
Commissioner of Official Languages	8	3,130	8	3,130		
Economic Council of Canada	9	3,718	9	3,718		
Northern Pipeline Agency	1	75	1	75		
Public Service Staff Relations Board	7	3,463	7	3,463		
	418	*329,038*	*251*	*216,883*	*167*	*112,155*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1991		Advances settled in April 1991		Advances outstanding as at April 30, 1991*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PUBLIC WORKS—						
Department	1,084	610,558	895	482,059	189	128,499
SECRETARY OF STATE—						
Department	336	199,400	314	196,200	22	3,200
Canadian Centre for Management Development	21	22,120	19	20,420	2	1,700
Ministry of State (Multiculturalism and Citizenship)	66	59,500	50	58,400	16	1,100
Public Service Commission	346	175,688	313	164,613	33	11,075
Social Sciences and Humanities Research Council	3	2,600			3	2,600
	772	*459,308*	*696*	*439,633*	*76*	*19,675*
SOLICITOR GENERAL—						
Department	84	37,331	34	16,777	50	20,554
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,233	538,376	1,228	537,581	5	795
National Parole Board	14	8,434	13	8,401	1	33
Royal Canadian Mounted Police	2,791	5,948,766	2,791	5,948,766		
	4,123	*7,232,907*	*4,067*	*7,211,525*	*56*	*21,382*
SUPPLY AND SERVICES—						
Department	493	296,863	487	285,751	6	11,112
TRANSPORT—						
Department	3,956	3,062,883	3,486	2,805,476	470	257,407
Grain Transportation Agency Administrator	9	3,600	9	3,600		
National Transportation Agency	81	88,753	78	88,502	3	251
	4,046	*3,155,236*	*3,573*	*2,897,578*	*473*	*257,658*
TREASURY BOARD—						
Secretariat	52	35,652	48	31,652	4	4,000
Comptroller General	18	9,010	17	8,460	1	550
	70	*44,662*	*65*	*40,112*	*5*	*4,550*
VETERANS AFFAIRS—						
Department	425	270,727	393	238,627	32	32,100
WESTERN ECONOMIC DIVERSIFICATION	42	23,716	42	23,716		
Total	46,122	47,926,332	40,651	41,604,517	5,471	6,321,815

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1991".

(1) Because of the complexity of this Department's accounting system, accountable advances that have been issued but are not yet due and employees that have presented to the Financial Services a legitimate protest regarding their advance, were considered settled in April 1991.

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991

Name	Amount
	$
AGRICULTURE	
Department	
Cooper P (2)	781
Harper M	600
Pederson S	750
Ruel J (2)	800
Surprenant J	1,200
St Pierre J C (2)	500
Tattersal J (2)	3,000
Advances under $500 (39)	10,979
	18,610
Canadian Livestock Feed Board	
Advances under $500 (4)	*300*
	18,910
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
George F	651
Advances under $500 (2)	157
	808
COMMUNICATIONS	
Department	
Hansen P	500
Watt J	3,492
Advances under $500 (11)	1,949
	5,941
Canadian Museum of Nature	
Brault L	1,800
Cmoc B	1,209
Racette J (2)	2,400
Thompson B	600
Advances under $500 (26)	4,663
	10,672
Canadian Radio-television and Telecommunications Commission	
Advance under $500 (1)	*79*
National Archives of Canada	
Côté R	600
Cyr A	500
Kirkey R	500
Van Leyen T	1,000
Wallot J P	2,500
Advances under $500 (29)	4,535
	9,635
National Film Board	
Bernard G	845
Campbell W	936
Crouillere M	813
Drevet L	905
Drolet S	3,600
Drouin J	687
Gardner D	750
Gladu A	700
Gutierrez G	9,410
Gutteridge J	3,184
Lalonde B	5,000
Malacket M	8,246
Pare L	7,028
Pennefather J	5,413
Regnier M	6,462
Scott C	1,526
Shannon K	650
Terrel M J	866
Vanderdonckt C	6,325
Vautier A	1,839
Wells L	789
Advances under $500 (85)	13,160
	79,134
National Gallery of Canada	
Advance under $500 (1)	*12*
National Library	
Bradley S	700
D'Aoust J	3,750
Advances under $500 (6)	1,545
	5,995
National Museum of Science and Technology	
Murphy E	500
Naoufal D	500
St-Hilaire C	500
Advances under $500 (9)	2,250
	3,750
	115,218
CONSUMER AND CORPORATE AFFAIRS	
Department	
Brantz A	3,000
Fiset R	1,700
Forte A	800
Gariepy J	1,200
Gariepy J H A	500
Hamilton W	850
Larson H	1,015
McNaughton I	2,150
Rapoport D	2,150
Advances under $500 (11)	1,981
	15,346
Hazardous Materials Information Review Comission	
Botulynsky G	*1,000*
	16,346
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
Adams N	1,000
Beracurdi J T	650
Birch J (2)	17,600
Blondin R	600
Bonin J	1,055
Bowyer G	1,000
Chipunza N (2)	1,525
Commanda J	600
Corey R (2)	590
Coude V	560
Couzelis D	3,150
Csik S	3,000
Curray M	500
Daniszewski C (4)	1,262
Dorion B	5,300
Dufour F	1,000
Eady D	950
Emmerson C	690
Fidlin K	500
Foote C	1,299
Francoeur J	950
Galasso T	749
Gallant S	750
Garrard C	700
Gionet D	1,050
Goodman J	700
Grandguillot J A (2)	2,400
Henry T	750
Hoffman J	950

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
Jacob P	950
Kingsley D	600
Lavoie J C (4)	7,692
Louis D C	4,300
MacWilliams B	650
Mainville E	780
Marn J (4)	6,912
McColl D	1,282
Melowsky M	600
Mitchell D	4,424
Morris D B	600
Nevills D (2)	2,219
Norrad P (2)	3,930
O'Connell K	1,858
Opporto J (2)	12,000
Paquet M A	525
Pearce S	1,750
Quann M (2)	13,221
Reade K (2)	1,700
Robert P	765
Robinson T	1,000
Roth W E	750
Rushworth B	850
Ryan C	1,000
Savard J	700
Saxton J	500
Seguin S	2,400
Seymour M	1,000
So V	1,000
Summerville C	2,100
Tammela P	1,000
Taylor C	550
Tonietto T	500
Traill W (2)	2,159
Tremblay C	600
Tremblay P	1,600
Tufford C	2,000
Upson B	770
Verma S	1,600
Waisberg S	750
Wallace M B	750
Watts M	1,750
Windsor M	950
Wouda H	850
Advances under $500 (355)	52,900
	198,617
Immigration and Refugee Board of Canada	
Franklin J	1,279
Cukavac H	715
Advances under $500 (2)	86
	2,080
	200,697
ENERGY, MINES AND RESOURCES	
Department	
Anthony E J	747
Chui E (2)	1,800
De Bruijn T	550
Ebel J	580
Feasby G	580
Friedrich F (2)	900
George A E (2)	800
Hayden A C S (2)	1,687
Henry R (5)	2,880
Houde J	3,700
Hutny W (2)	900
Jarvis W D	2,200
Jha K N (2)	1,200
Lee G K (2)	1,350
Lee S W (2)	950
MacNabb C	1,840
Mourits F (2)	13,700
Muir J	2,000
O'Rourke D	600
Pearson W J (2)	700
Philip R J E	1,150
Razbin V	1,300
Royer J	1,150
Sabourin R	3,540
Sellers T G (2)	1,050
Sherin A G	748
Smiley G T (2)	932
Stockmal G	650
Tung T (4)	850
Whaley H (2)	1,050
Wigglesworth F	800
Williams G L	1,317
Advances under $500 (52)	8,797
	62,998
ENVIRONMENT	
Department	
Abraha A	500
Allard H	5,500
Bayly J U	1,400
Beardy F S	512
Benoît R	1,400
Bradley S	600
Canadian Parks Partnership	892
Cascanette D	513
Champagne L	1,700
Crossman B	1,000
Fassnacht S	600
Garon M	4,000
Girard J	1,098
Hetherington S	600
Levedag P	500
Maloney N	874
Pristanski W	712
Rigby B (3)	1,500
Shear H	1,000
Tardif G	2,343
Tindale P	600
Toth C	600
Weisgeber J	500
Woodley G	887
Advances under $500 (60)	8,273
	38,104
EXTERNAL AFFAIRS	
Department	
Abibou A	938
Abraham I (2)	3,931
Acorn L P	3,070
Adam B	2,729
Adam D G	1,168
Adam G H	3,179
Adam M	2,775
Adams A	1,054
Aguirre A M	1,067
Alexander M (3)	11,224
Alexander R W	1,863
Allard R P	2,121
Allen E E	2,486
Allen T	4,800
Alves T	891
Amaya G	2,478
Amura D W I	623
Anderson C	2,000
Anderson R J	3,169
Anderson W D	2,729
Andreychuk A R (2)	5,042

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Angers G	3,200	Bradford J C	5,800
Angers M	2,700	Brady B P S	1,028
Aniol L M	776	Braid M P	726
Antonetti G (2)	4,062	Briand P	1,154
Arcand T J	582	Brien R	3,800
Arnold E A (2)	4,288	Brightwell H	2,450
Arpin J A	1,385	Broadbent J H	738
Arthur N	2,895	Broeska R	4,800
Asselin N (3)	7,961	Brooks R J	4,058
Atkinson L	775	Brown B V	1,500
Aubin A	3,837	Brown R C (2)	1,647
Ausman J L	2,670	Brown S L	2,619
Baillargeon C	3,551	Bryson J D (3)	2,529
Baker G	592	Bugailiskis A M K	1,670
Banerjee N	2,729	Bull N	1,554
Banerjee R	2,931	Bull R	966
Bangcoy M	4,442	Burgess L M G	2,729
Barba M	722	Burke K W (2)	6,400
Barcenas L	586	Burt A	6,298
Barchechat G (2)	3,873	Butler D C	757
Bassett C	1,612	Butler E R G	5,124
Bassi P A (2)	12,715	Butler T (2)	4,275
Bastikar A	1,726	Cailloux M (4)	6,941
Baudot C R	1,780	Cain L W (2)	6,492
Bax J W (2)	3,483	Cakic D	500
Baxter D L (9)	9,687	Caldwell J	4,800
Beadle R (4)	5,809	Cameron D S	2,231
Beaudoin P	3,755	Cameron J F	1,608
Beaulieu P	2,619	Campbell G K	964
Beaulieu R	3,025	Campbell J P G	6,915
Beaulne J J C	1,022	Canale C	1,269
Beaulne P	2,575	Capelo A	5,100
Beauprś P A	778	Cardin J	719
Beck S G	9,423	Carr R	1,048
Belair R W J	1,182	Carrière C	2,415
Bell G J	1,167	Carruthers J (4)	10,916
Bell G M B	500	Carson L G	953
Bell M D	1,500	Carswell D	1,685
Belo R G	4,063	Carter J R	2,289
Bennett S L (2)	12,107	Carter K R F (3)	7,868
Benson G E	2,624	Cascadden A	528
Berkani F Z	729	Casey B P	5,017
Bernstein A (3)	2,656	Casey B T (2)	7,355
Beswick W	1,000	Cashman E	1,116
Bieber D A	5,424	Catellier R	1,056
Bild M F (2)	6,213	Catterall M	2,012
Bilodeau G M J (4)	10,751	Chalobah M H	900
Bird G D (3)	8,281	Champagne J Y (2)	6,748
Biron M (2)	5,458	Chan R D	1,200
Bissett J B	732	Chan S F	1,671
Bisson G	7,290	Charette A	2,729
Blackwell A T	7,517	Charron M	868
Blais S C	2,372	Chartrand-Tresch N	2,356
Blake R B (2)	3,875	Chase T P J	1,005
Boekhoven M (2)	3,717	Chemla D (3)	2,740
Bolduc R	6,264	Chenia B F D	1,290
Bolick M W	1,409	Chesney D	624
Bonar J D (4)	16,705	Chesson M J	1,377
Bonneau Y L	500	Chisholm D I (4)	7,476
Bordeleau J G R (4)	11,732	Chistoff O A (3)	3,660
Borland S W	904	Chouinard J L (4)	6,838
Bosley J	662	Clancy M E	2,729
Boucher P	5,396	Clark D L (2)	2,967
Boucher R H	4,671	Clark L S (3)	4,984
Boucley P	708	Clark M B	967
Bouderouaia K	948	Clark M L	3,823
Bourassa J	2,729	Clark T G (9)	19,133
Bourdon C M	2,000	Clarke D	2,306
Bourque J	1,459	Clarke W L	500
Bouthillier M B	6,490	Cleary M J	1,539
Bowden W R (4)	9,001	Cliche J P	2,125
Boyer P	1,163	Cloutier G	2,638
Boyington S G	1,050	Clynick R (2)	2,088
Brack B (3)	3,773	Cofletcher J	12,383

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Cole A J	1,740	Dodd R	5,347
Coleman R K	1,000	Doiron R	935
Collette R L	661	Dominique R	2,157
Collins D B	1,297	Dompierre A M	549
Collins J	1,000	Donagher E	520
Collins K (2)	3,684	Donagher E (2)	3,008
Constantinidis A M	700	Donohue P D	2,339
Consul D M	747	Douville D	2,729
Conway M S	8,843	Doyle C	2,729
Cook K M	1,492	Drager P (2)	14,286
Copeland D S	2,500	Drapeau J H J	1,235
Corazzi U (2)	2,908	Dubois A A	2,407
Cordier C (2)	3,019	Dubois A D	2,217
Corriveau J A A	2,000	Dubois R M H	883
Corriveau M A J (2)	1,785	Duclos D	4,600
Costello J L	3,203	Duffield L J W	581
Côté Daniel (2)	7,605	Dufour L	582
Côté Denis (3)	15,596	Dufresne J H J (3)	7,947
Côté F J	917	Dugas A J	1,135
Côté J G	830	Dumas J F A	4,018
Cotrina J	514	Dunford D	600
Couet B	3,025	Dunlop B J (2)	4,111
Coughlin D G (3)	6,351	Dunlop D R	4,000
Court C T	725	Dunsmore P L M	639
Cousineau M (2)	2,429	Dupuis J J	2,729
Couture A R (2)	5,856	Dupuis M (4)	6,909
Couture J Y	2,336	Dussault B	1,797
Couture M A (3)	4,324	Duval J M	587
Couture R	911	Dwyer D (2)	7,113
Cox B M (3)	4,186	Dymond W A	2,754
Craig J G (2)	3,512	Eastham P T	7,869
Craig R W (2)	3,653	Eggleton P L	1,659
Cranham E W (2)	3,949	Egloff K	2,218
Crawford G D	500	Elarte K E (2)	6,826
Crepault B	1,000	Elliott J A	1,330
Crête J O G (3)	11,208	Elliott R L	3,466
Croteau-Talbart C	1,863	Emeruwa C	822
Crummey K	5,500	Encinos L	918
Cullen T G	2,800	Engracia S B	1,593
Curran P M	1,143	Espino R	519
Cutts J J	2,729	Esselmont M K	1,734
Dacanay A	955	Ethier J C	2,683
Danis M	1,472	Evans H J	3,274
Darechuk T L	3,614	Evernden R H C (3)	3,883
Darville R A	3,000	Falconer D	3,200
David P (2)	6,322	Fancy P A	541
David R (2)	4,776	Fanning J D (3)	5,903
Davis B J (2)	24,912	Farris D	535
De Chamaillard N P	2,919	Fawcett P	577
De Jong S M P	3,899	Feldman E	2,729
De Pagter H	2,700	Ferland A J C	2,729
De Verteuil M (3)	5,380	Filleul F M	970
Del Buey E F	1,543	Fischer M H H (2)	3,764
Del Rosario V	1,744	Flanagan R (2)	20,074
Delisle J P (4)	23,508	Flett R A	6,000
Dellavalle N J	2,656	Floyd M	1,193
Delorey G E	1,004	Fogarty A E (3)	2,297
Dempster D	4,200	Forgie C L	843
Denny D A (4)	9,687	Fornara P	2,000
Des Rivières G	2,729	Forsythe D H	1,870
Desbiens G	842	Fortier Y	12,329
Deschênes J J	2,298	Fortin S	2,227
Desjardins B	3,643	Forton H G	617
Desjardins J (3)	7,866	Foster N S	4,725
Desjardins L	20,617	Franca R	1,444
Desjardins M A B	2,491	Francoeur C	3,700
Desjardins R	14,999	Francoeur N	1,447
Desmeules L R	669	Franklin D E	2,000
Devries G	6,440	Fraser D G	1,593
Dewolf K G	21,000	Fraser D R T (2)	5,087
Dickenson L T (4)	14,248	Fraser H P G	1,653
Dickson B H	3,236	Friedlaender L I	3,410
Dinev M	1,499	Friedy J C (2)	3,967
Dionne J Y	1,034	Froese A P	1,119

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Fullerton F E	2,729	Hall I M (2)	1,334
Gacesa S	800	Hall S	4,000
Gaëtan L	817	Halper A	610
Gagné M	3,344	Halpin R R	909
Gagnon L	2,237	Hamel R	3,422
Gagnon M	2,729	Hamilton D P	844
Galko T	1,514	Hamilton J (3)	15,500
Ganda A H	672	Hanna M J	2,451
Garcia I (2)	1,953	Hanner D B	587
Garcia V C	1,100	Hanssen B	878
Gardere C	4,246	Hardessen M J	646
Gauthier J J (2)	3,229	Harkness R M	1,006
Gauthier M	9,094	Harland P	1,845
Gawreletz S H (3)	4,600	Harper S E (2)	5,412
Gayowsky N	3,479	Harvey J P	2,804
Gélinas L	1,750	Hastings R	2,338
Gélinas M F	1,250	Hatt L G	887
George C D P (2)	2,457	Hausser A (3)	7,841
Gérin N	590	Hawkes A (3)	6,983
Gérin-Lajoie M A (3)	13,466	Hay R	1,744
Gero F M	2,451	Hebert C	1,398
Gerungen-Senduk C M	1,268	Heinbecker P E	852
Gibeault J A	632	Helie J M J	571
Gibson N	780	Henley G	931
Gignac J G B	2,377	Henry J E (3)	4,524
Gilbert F	800	Hentschel K G J	1,576
Gilbert R	2,013	Herran L J J (4)	9,677
Gilker E E	2,729	Herringer R W	4,492
Gill D W	703	Hibbard J S	964
Gill N S	2,553	Hiddema J	6,971
Gingras A (2)	3,032	Hinson S	1,150
Giraud C	4,379	Hladik M J	9,943
Giroux M (2)	5,411	Hobson D E R	4,591
Gladish J	1,950	Holbrook D J (4)	18,168
Glansdorp H	1,493	Holdham J	782
Godbout J G	1,702	Holler L	793
Goddard A M	1,046	Hope J R	4,164
Gold R N	1,287	Horner W E	553
Goldsmith J (2)	3,255	Horton D L	2,927
Gondosaputro E	520	Houlden G G	1,460
Gonzalez-Chacon S	1,100	Houle N	3,791
Gorayeb E	3,000	Houle P (2)	10,537
Gorcia N	5,000	House W M (2)	3,065
Gordon B M	500	Huard A (2)	2,041
Gordon B (3)	3,475	Hubbard P C	866
Gorman J R P	1,000	Hubert-Rouleau J F	60,870
Gosselin A	3,000	Hudon Polk S	757
Gosselin J C (2)	1,331	Hughes D S	1,064
Goulet R J A	2,941	Hughes M J	4,985
Graham A L	6,951	Hunter E M V (2)	7,114
Grandbois A (3)	5,025	Hurst J P	955
Grantham J N	964	Hutasoit P M	1,922
Greaves W E	2,700	Hutchins A R	2,199
Green G N	1,000	Hutchinson R D	2,619
Greenberg T	700	Hutton W D (3)	5,263
Greene S	4,607	Huxley D G W (3)	5,856
Gregoire R	1,732	Hyndman R O	1,112
Grenier G	763	Iheme I	900
Greve T	3,250	Ing D	7,000
Grey S (2)	2,717	Inns J	3,000
Groberman R (2)	1,581	Ishak H (2)	3,022
Grover B	3,797	Jackson G J (3)	9,725
Guay L (2)	2,191	Jacob S	1,038
Guertin M (2)	3,908	Jaworskyj M (3)	9,961
Guillot H M F	2,700	Jean D	5,437
Guindi A	2,729	Jeanes B L	2,908
Gusen P	4,111	Johnson W C	2,603
Gushulak B D	3,262	Johnston B	3,200
Gushuliak R D (2)	2,382	Johnston W W	1,158
Guy H W (3)	8,772	Joly J	1,831
Guzman V	691	Joly M	3,146
Hahn P L K	1,450	Jones O	1,585
Haines R T	808	Jones Y M	4,540
Hall C O	513	Julien M H (5)	8,860

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Junke J A (3)	6,569	Lessard M	2,484
Jurschewsky S H	12,500	Lessard M V	940
Kabore N M	1,624	Létourneau A	2,766
Kader A S	3,625	Lévesque J L E	867
Kane D (2)	4,198	Levine M I	774
Karsgaard D A (2)	5,729	Levy B	724
Kennedy K B (5)	20,091	Lewis K W	1,917
Kent D M (2)	3,363	Licari W G (2)	24,722
Kernighan G J	2,673	Lichtenfield L G	727
Khan A W	562	Liebich C	1,275
Kilpatrick R A	5,835	Lilius P A (2)	2,900
Kim K W	11,423	Lillie L R	1,314
Kimmell J P	587	Lima C	690
Kingsberry M	5,112	Lipman E I M	10,000
Kirkland G	5,010	Lishchynski P R	728
Koch F H	2,700	Littlechild W	5,300
Koesmeri S	2,413	Livermore J D (2)	4,369
Kondo R D	2,729	Lloyd C W	1,278
Kone M	1,489	Lochhead I G	7,600
Korcheski B (2)	22,135	Lofthouse M	2,186
Korn H G	2,701	Loignon J A R	4,624
Korper O	535	Long E	692
Korth D C (4)	8,338	Longtin R A	805
Kramer S M	3,536	Lord W L (3)	19,538
Krejci M	1,663	Lorin J C (2)	3,736
Kroll H G	3,456	Lotayef K (3)	7,266
Kullmann G G (4)	9,232	Lothian R	2,729
Labelle M	4,310	Loubser J J (2)	3,344
Labrie M	644	Loughlin S	5,000
Lacasse D (2)	4,489	Lousley D E	933
Lacoste G A	3,622	Lovett J R	677
Ladouceur R J (2)	8,479	Low G (3)	2,915
Laird S (3)	4,999	Low L O	2,455
Laliberte D G (2)	4,479	Lucas P A	2,782
Lalonde M (2)	4,303	Lukie A	1,279
Lalonde D	1,160	Luton G E	618
Lamonde J (3)	10,297	Lynch B	863
Lamoureux D (2)	1,779	MacAngus R M (5)	10,943
Lance D G	697	MacArthur J P (3)	9,204
Landry S A (2)	3,547	MacDonald M A	720
Lane D (2)	3,822	MacDonald P D	1,153
Lane S G	2,750	MacDonnell N C	953
Lapointe C J (2)	2,085	Mace M T	1,504
Lapointe R E	2,593	Machaya A	856
Lapointe Y R	2,529	MacInnis J R	1,538
Larkin J E (2)	4,726	Mack A (2)	6,057
Laroche N T	2,062	MacKay D Brian	4,131
Larochelle F L (2)	2,670	MacKay D R	580
Larocque N M	1,532	MacKenzie R B	2,800
Larose J G	1,676	Mackinnon K W (7)	19,412
Laverdure C (2)	3,198	MacLean A L	1,946
Laviolette B	2,594	MacLean R	1,000
Lavoie G J C	4,186	MacLean R S	4,493
Lawrie N D	4,550	MacNeil P R	1,786
Lawrie P (6)	10,214	MacVay I	2,729
Le Bars G R B (2)	2,261	MacWilliam C	1,148
Leblanc C	1,373	Magdy G	500
Lebleu M	829	Mahar R J H	2,895
Lech S	1,280	Mahoney K	3,500
Lechha A	504	Mailhot J A J	3,309
Leclaire A (2)	4,123	Mailhot J C	556
Lederman L D	2,117	Mailhot P H N	3,309
Leduc R	2,619	Mailhot R J	938
Lee B C N	921	Maione R	2,994
Lee T	700	Makin J A	5,317
Lefebvre L	500	Malone D M	762
Legare M O J	1,000	Manns L	572
Leger B	2,729	Manston W	2,816
Leithead G	1,148	Marcoux P	500
Lemaire G	3,502	Marion P	666
Lemieux M C J	1,163	Markel R E	675
Lepage G	661	Marko V V (2)	3,370
Lepage M	840	Marks D (5)	10,002
Lepage Marc (2)	3,400	Marsden D P M (2)	4,335

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Martel A L	2,619	Nelson C L	3,183
Martel P H (2)	1,943	Nicholas V L	565
Martin V P	5,320	Nicholson M	1,000
Massicotte A	1,197	Nigl J	2,796
Mayor R	942	Nnamoko E O	900
McAdam B C (2)	7,707	Noble R	2,790
McClay J	2,093	Noonan J D (3)	6,557
McClelland H G (2)	5,025	Norris T A (8)	31,474
McCormick C M	4,500	Norton R B	15,458
McCoy S	3,995	Norwood J	1,140
McDonald K L	1,611	Nunez B	581
McEachern J F	560	Nykiforuk G	500
McEwen A C	1,757	Oastler R I	1,500
McEwen W G (3)	4,414	Ogaick G J	2,729
McGillivray D W	720	Oghigian H	1,104
McGivern B	2,448	Ohlsen G L	10,889
McGovern M A	2,267	Olicard D C	2,714
McKale S	2,152	Olivares R	715
McKay D	972	Olohan M T	3,895
McKeown L	2,729	Onsiper L	1,770
McLaine A P (3)	11,549	Orr R (2)	3,511
McLaren L	1,000	Ouimet L (2)	9,225
McLaughlin M M	1,120	Owens P	1,600
McMurtry R R	2,400	O'Shea K D	2,054
McNabb D M	4,202	Pallant J	1,558
McNamara K D	784	Palmer L L	8,000
McNeish J G T	2,729	Palmer P L	2,729
McNiven A E	500	Paquet J P (4)	15,135
McQueen J (2)	5,700	Parai L	1,100
McRae R G	944	Parker A E	3,189
Meadows J A	888	Parker C (3)	7,742
Meadows M R	1,202	Parker W B	1,114
Meier-Villa I (2)	9,307	Parks J E	679
Melis C M A	1,506	Pauze F P	2,729
Melvin J E	1,689	Paynter J L	2,527
Menezes-Dufresne D	3,526	Pearce J A	2,700
Mercier T (3)	3,524	Pedersen L O	1,597
Merifield R	2,617	Pelletier E	995
Mes F (2)	5,869	Pelletier G	500
Metcalfe J C	2,182	Pelletier J C (3)	5,664
Milac A (2)	10,006	Pelletier J L C	764
Milic J	701	Pelletier Y (2)	1,862
Millette C	776	Pennick R	10,797
Minnery A B	584	Peryer S S D	696
Minz A H	5,190	Petersen B (2)	6,057
Mitchell W	590	Pham T B M	2,317
Molloy M J	17,635	Piatelli M J	2,700
Montcalm G	3,321	Picard B	2,439
Montembault R	724	Picard J	1,000
Morgan N E	1,000	Picard L	2,586
Morin M L (2)	2,017	Picard R	2,112
Morrison A	3,250	Piche D (2)	6,586
Morrison G	1,058	Piche Y J M (2)	4,878
Morrison J A	4,083	Pichette M M	2,341
Morrow D C (3)	2,819	Piring S (4)	5,977
Mostovac M	5,114	Plamondon M B G	1,493
Moszczenska M	1,721	Plezia J	2,995
Motta J B W	832	Plowman R K	2,729
Moyo M	705	Plunkett D	1,331
Mrad J	718	Poirier L A (5)	16,614
Munro I R S	2,782	Poliquin D	1,000
Murphy J	521	Pollack A L	2,729
Museitif S (2)	2,368	Poole J C (2)	6,750
Myatt D G (2)	14,180	Poulin J A (4)	12,408
Myhal W A	2,871	Poulin R J B	2,003
Mykle A	4,800	Preece D G	930
Myrand N	1,730	Pronovost D D	1,250
Mysak D M	3,091	Proskurniak B	3,013
Nadeau C	1,298	Proudfoot D S (2)	4,401
Nadeau J (2)	2,970	Provost D	786
Nadeau M	4,000	Puxley E A (2)	3,728
Nadon J G	1,860	Quan D	2,729
Nadon J G (4)	11,346	Quarry W	625
Neath D	6,226	Quinn T	705

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount	Name	Amount
	$		$
Quraishi F	2,700	Simard A S (2)	5,847
Rabbe D A	3,411	Simard J	3,477
Rakmil V F	3,797	Simon S G	947
Raletich R M	4,955	Sims J A	1,143
Rankin I H	2,257	Singer R T	578
Raschke J H	712	Skinner G R	12,214
Rathwell W	1,621	Small M	2,392
Raudrant C	1,359	Smart D C	2,734
Rayburn A F	3,707	Smith A C H	1,746
Rejhon G	16,500	Smith D R L	2,331
Renaud M	2,047	Smith D W	1,146
Ricard A (2)	10,828	Smith G J	1,820
Richardson G C	2,729	Smith G S	10,243
Richter T (2)	3,278	Smith J	4,125
Robard G	1,017	Smith R T	629
Robbins B	535	Smith V	4,000
Roberge J (2)	6,729	Sofharsono U	628
Roberts D L (2)	3,019	Soroka G A (2)	5,959
Roberts J	2,000	Sotvedt J S A (8)	29,845
Roberts W J	2,474	Soumana Y	900
Robertson A W (2)	10,346	Spoke F	3,900
Robertson D C	566	Spunt H M	1,436
Robertson P E	661	St Georges J L M (2)	2,514
Robichaud G M (3)	8,229	St Jean R D	5,815
Robillard A	1,054	St Pierre C J (2)	3,574
Robinson N A	6,912	Stapenhurst F	688
Robinson S	5,011	Stapleton D (2)	3,371
Rockburne C A	2,898	Staussi T	905
Rodney H C (2)	3,993	Stebelsky S (2)	3,306
Rogers J	1,660	Steinburg R L	846
Romano R E	2,588	Stephens D M	3,829
Romoff M M	6,089	Stephens M S G (2)	1,572
Rosebrugh J L	887	Sterling S H (3)	6,736
Ross C W	1,073	Stirk J	2,708
Rossetti D (2)	3,311	Stubbert R W	2,240
Roue P J	1,500	St-Clair D W	1,550
Rousseau H R	1,751	Subrato D	796
Rousseau R (2)	5,723	Sudeyko R P	1,642
Roussel M	2,680	Sullivan E	1,045
Rowe A D	1,273	Suria J	5,334
Roy J M	2,400	Susungi N N	900
Royer T M F (2)	6,423	Sutherland G A	909
Ruso D	4,395	Sutherland V (2)	1,590
Russel C S (2)	5,617	Sutton R A	5,681
Russel L M	1,548	Swanson J L	2,927
Ryan M	500	Swelin C	1,450
Sabas R	1,194	Swenson M J	5,150
Saint-Louis V	686	Sykes J T	4,857
Salesse G E	2,619	Szentirmai R K	1,079
Samper M	2,000	Szukits S (2)	2,560
Sapardanis C A	810	Tardif C (4)	10,830
Saper A M	2,129	Tass T A	2,436
Sarafian H E (2)	2,198	Taylor J H	8,841
Saunders P Y (2)	5,441	Temple M C	1,521
Savard R J (2)	5,655	Ten H J	509
Sawyer N (2)	6,284	Tennant J D	1,170
Schatz R J	771	Tennian G	2,358
Schemmer D D	795	Tesfaye L	2,200
Schofield J R	25,874	Testelin D	665
Schroeder J N (2)	4,728	Tetu M (2)	3,358
Schultz B J	1,479	Tetu R N	8,273
Senoran Y (3)	19,467	Therrien P	1,168
Serpa M C	2,200	Thomas J M T	787
Shannon G J (4)	21,400	Thomsen V L	2,729
Share M	1,800	Thomson I	2,700
Shea J J	644	Tiefenbrunner K O R (2)	11,191
Shea P (2)	6,910	Titsworth J M	2,870
Sheardown J V (2)	2,116	Tobin B	1,000
Shelly E C H (4)	3,847	Todd R W	3,476
Sheppy G R	5,214	Tourangeau V	4,000
Shields J	1,986	Torres A	774
Shisko A	5,635	Torres L G	1,160
Siddall J	7,447	Touzel J M (2)	2,884
Simard A H (3)	6,800	Tremblay G E (2)	10,671

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
Tremblay J	2,278
Tremblay M P C (2)	4,169
Trucco K	2,829
Tuong T	868
Turcotte E	2,729
Turcotte R F	500
Turgeon C	5,000
Tuzo F	705
Udell J (2)	2,150
Vaags W	4,800
Vachon J L	1,839
Vailancourt D	1,962
Vaillancourt L	2,729
Valcov B	1,783
Vandenhoff M (2)	2,645
Vanderwerf M	5,933
Vargas F	1,664
Velin J A	704
Verner B D (2)	4,994
Vernon J H (7)	20,830
Veronica G B	2,665
Verret L	2,729
Vezina F J L	9,778
Vigeant S	2,001
Viger A	2,800
Vikova R	840
Villeneuve J L N	758
Virr M G	11,520
Visutskie J V (2)	4,006
Viveash D	879
Volkoff A	1,419
Vorias J	697
Vujnovich M	2,729
Wade S A	2,307
Wade S (2)	3,044
Walker P	500
Wallace K M	2,729
Wallace S	840
Walsh S B (5)	11,404
Wang E C	900
Ward G	3,000
Wassill M R (2)	3,694
Watson B K	882
Waugh R N	1,198
Weber G H	708
Weekes J M	8,138
Wells H	1,644
Welsh J D	2,729
Wenman R	5,000
Whelton C A	904
White J I (5)	6,951
Whittleton J A	841
Whyte F R	3,040
Widjokongko J C	581
Wilcox J W	590
Wiles R C	1,122
Wilkinson A P	3,329
Wilkinson H	1,061
Wilkinson K A	2,729
William S (2)	2,897
Wilson R J	2,619
Wilson S (2)	1,050
Winham G	4,300
Wodinsky M S	1,896
Wong W C B	4,787
Wood G W (4)	12,422
Woodford E H	905
Woodhouse R	830
Wright G A H	551
Wright R (2)	6,563
Yockey J	612
Young H	2,729
Young L	1,465
Young V L (2)	8,299
Zawadi K	2,174
Zawisza J M A (2)	3,745
Zilber H	892
Zovatto D	918
Advances under $500 (582)	131,649
	3,687,465
Canadian International Development Agency	
Anderson D	6,681
Angrignon L	500
Apollon M	3,545
Bahamonde R	4,500
Biron M	682
Bruchesi C	2,000
Bugatsch R	1,943
Colbourne L	500
Dixson S	500
Domaschio M	887
Greaves S	522
Hunt P	2,774
Kerfoot C	2,655
MacGallivray I	992
Maltais T	2,841
Payne J H	3,400
Rothschild J	708
Titsworth J	1,200
Trudel J	6,901
Tse H S	650
Vaillancourt M	3,944
Weeks N	2,195
Advances under $500 (35)	4,875
	55,395
	3,742,860
FINANCE	
Department	
Elliot J (1)	3,480
Fieldhouse J (3)	1,760
Smiley M (1)	500
Advance under $500 (1)	100
	5,840
Office of the Superintendent of Financial Institutions	
L'Esperance A (2)	871
Advances under $500 (4)	558
	1,429
Privatization and Regulatory Affairs	
Osler W (2)	*700*
	7,969
FISHERIES AND OCEANS	
Department	
Atagi B	3,100
Bell-Irving R	524
Breault Louis M	1,400
Doiron R	1,400
Katopodis C	550
Lake R	1,352
MacDonald J S	700
Margolis L	550
Norton L	854
O'Brien F	500
Parott G	844
Peney W	7,788
Roby L	500
Townsend B	1,200
Westen M	2,000
Whiteford R	870
Widdows J V (3)	1,300

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
Wright D G	700
Advances under $500 (99)	10,951
	37,083
FORESTRY	
De Costa A	1,789
Advance under $500 (1)	3
	1,792
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Etienne B	2,500
Gilbert G	700
Johnston R B	3,460
Kanesatake (56)	81,546
Kipawa (17)	13,078
Kohls R B	898
Lac Rapide (32)	48,185
Lathlin O	3,879
Obedjiwan (121)	227,458
Odanak (23)	38,702
Peters S	560
Ramstead S	20,175
Saunders S	1,145
Schefferville (57)	144,708
Simon P	700
Weymontachie (83)	91,507
Wolinak (12)	13,164
Advances under $500 (91)	10,011
	702,376
INDUSTRY, SCIENCE AND TECHNOLOGY	
Department	
Barrett B C (3)	5,580
Caston D	500
Conway C	810
Couet B	2,500
Courchêne D	500
Dearden M	660
Fields G	500
Giroux L J E	1,740
Graham N	1,000
Lockhart J	500
MacDonald C T	600
Roberts W J	500
Swedlove W	1,000
Vernon D	500
Walker G	500
Advances under $500 (16)	4,507
	21,897
Investment Canada	
Advances under $500 (2)	*306*
National Research Council of Canada	
Advances under $500 (5)	*934*
Natural Sciences and Engineering Research Council	
Advance under $500 (1)	*300*
Science Council of Canada	
Clayton R	*528*
Statistics Canada	
Buckmaster L (2)	1,232
Cooke W	600
Groulx R	500
Vachon H	550
Wynne D	500
Advances under $500 (5)	923
	4,305
	28,270
JUSTICE	
Department	
Bell C	500
Advances under $500 (7)	1,679
	2,179
Canadian Human Rights Commission	
Adams B	900
Sackrule B (2)	2,047
Tremblay-Choquette C (3)	706
	3,653
Commissioner for Federal Judicial Affairs	
Adams S	637
Allan M	1,000
Arkell K	2,200
Ayles L	4,000
Barry L	3,753
Beaubier D	5,082
Belanger C	700
Bellville M	3,000
Bianchi E	1,050
Bienvenue J	6,000
Bisson C	4,000
Boissonneault R	2,743
Brassard J	2,000
Carr R	1,500
Caswell M	750
C I A J	20,000
Clarke L	2,500
Corbett M	1,245
Curtis V	3,500
Dea J	2,100
Décary R	1,500
Degraves W	1,000
Deschênes A	5,700
DeWeerdt M	3,078
Dilks A	1,094
Dufour J	2,000
Dureault A	1,400
Eberle J	1,187
Ewaschuk E	1,500
Forget J	700
Gautreau J	1,300
Goodman G	3,989
Grenier D	3,000
Guérin C	2,000
Guthrie A	3,000
Hamlyn P	2,500
Hardinge S	3,500
Holland J	2,850
Huband C	4,000
Isaac J	637
Keenan K	5,400
Kempo W	3,422
Klowak G	1,240
Kurisko S	1,412
Lambert J	2,217
Lander C	4,332
Landry L	1,500
Larlee M	3,000
Le Chantecler	5,000
Linden A	1,000
Locke C	1,500
Loukidelis E	2,000
Low R	3,397
Lutz A	6,215
Lysyk K	3,500

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
MacDonald D	2,900
Macdonell A	3,117
Macerola Y	4,000
MacFarlane A	3,562
Mahoney P	2,749
Mailhot L	3,000
Marshall W	1,600
Martin E	3,704
Matheson J	989
McGarry J	1,396
McMorran A	3,280
McNair A	973
Medhurst D	12,302
Melançon V	4,000
Meredith K	3,408
Moore W	1,250
Morneau N	3,000
Moshansky V	42,294
Mykle R	1,401
Nichols M	687
Nolin J	1,500
O'Byrne M	2,500
Oliphant J	1,900
O'Neill J	1,600
O'Regan S	6,094
O'Sullivan J	2,100
Otis L	1,000
Paul R	5,000
Perras P	2,880
Plouffe J	3,000
Poitras L	3,000
Poulin F	4,000
Power P	1,350
Prowse J	2,808
Rawlins B	973
Renaud G	5,000
Rice R	1,700
Richard J	2,856
Riopel J	1,500
Roscoe E	1,000
Ross K	611
Rouleau P	2,500
Russell P	1,500
Ryan C	2,200
Ryan M	2,100
Salhany R	1,800
Schwartz S	1,747
Senterre L	1,550
Sirois J	9,300
Smith J	2,050
Sobier R	19,893
Spencer J	1,900
Taggart J	515
Taliano D	1,300
Tarnopolsky W	1,000
Tobias P	3,700
Trempe R	600
Turnbull J	808
Vallerand C	3,058
Vancise W	3,236
VanDuzer J	2,500
Veit J	1,700
Wachowich A	3,224
Wallace W	1,900
Watt J	1,200
West E	1,052
Wetmore D	2,000
Advances under $500 (21)	3,531
	388,678

Name	Amount
	$
Law Reform Commission of Canada	
Atwell Y	800
Berthelette J	515
Briggs J	758
Brodeur J P	545
Christmas D	800
Henderson S	800
Jackson M	585
Mercredi O	1,100
Monture P	800
Robinson V	515
Sugar F	515
Wilson B	1,325
Worme D	510
Advances under $500 (4)	1,565
	11,133
Supreme Court of Canada	
Advance under $500 (1)	*319*
	405,962
LABOUR	
Department	
Blanchard G	2,970
Gordon M	1,997
Kendall G	948
Lareau S	4,500
Mastromattia E	1,449
Régimbal R	1,075
Shaw B	845
Valentine S	1,491
Watson W	567
Advances under $500 (8)	1,415
	17,257
Canadian Centre for Occupational Health and Safety	
Crick J	700
NTIS	554
Powell A	500
NRC	500
Advances under $500 (2)	439
	2,693
	19,950
NATIONAL HEALTH AND WELFARE	
Department	
Bélanger M (2)	567
Brough E	750
Broughton C	550
Forbes J	550
Greenlay S	1,500
Hellman W (2)	1,110
Henter T G (2)	2,627
Hindberg I (1)	1,500
Jerusalem C (4)	1,700
Loone L	800
Lutes B (2)	626
Macmillan B	700
Macnaught D (2)	3,920
Pettigrew L (1)	600
Reiss B	500
Sorenson O (5)	3,800
Wilson B	525
York L	500
Yzerman R (6)	2,450
Advances under $500 (142)	23,644
	48,919

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
Medical Research Council	
Advances under $500 (3)	*300*
	49,219
NATIONAL REVENUE	
Customs and Excise	
Dunville G	1,700
Knickle G (3)	5,000
Thompson M N	600
Advances under $500 (26)	4,162
	11,462
Taxation	
Alcax N	600
Allen W	500
Beattie C	840
Beaudry L	550
Belanger J	2,900
Berry M	2,017
Bertrand R (3)	2,433
Best R	2,500
Bilodeau J F	700
Boudreau R	1,000
Bowser R	600
Bozzo F	1,057
Care P	990
Charbonneau J	500
Chevrette D	1,215
Chiasson M	2,515
Choquette L	2,050
Clarke W J	5,000
Coulbourne C	1,500
Desmeules S	1,400
Ducharme G	2,262
Ethier H	1,830
Execution Services Inc. (Pacific Court Bailiff)	640
Federal Court of Canada	6,000
Froboni J	995
Gélinas F	700
Giguère M	1,175
Goguen A	550
Grant S	500
Gravelle P	1,000
Grenier G	3,442
Halle J	2,000
Hawke M	700
Henderson S	675
Hewlett R	1,095
Hillier J	590
Howse G	800
Jenkins G	600
Keays G	550
Kennedy D	850
Kennett H (2)	3,636
Kingston D	700
Kitchen R (2)	1,015
Klymchuk E (2)	542
Knapp D	500
Laking J	1,480
Laporte K	1,700
Lee P	1,320
Légaré P	500
Lifeso B	750
Lingard B	1,340
Lovallo S	630
Luciuk D M	21,667
Luzyk S	525
Lynch F	1,400
Macarney B	1,000
MacDonald G	800
MacDonald L	1,015
Madalvee R	1,102
McAllister M	600
McCuish R	926
Millett J	740
Millette R	1,020
Minister of Finance (BC) (97)	27,174
Ministre de la Justice (Que) (7)	4,900
Ministry of Consumer and Commercial Relations (Ont)	500
Moore R W	1,000
Morrison J D	1,500
Nadeau F	700
Nanji Z	3,870
Neil P A	1,025
O'Brien A	950
O'Connell E	665
Oleksuk S (2)	3,344
Pedder K	1,500
Philippe L	550
Pineault B	550
Poirier L	950
Purda J	555
Robinson D (3)	500
Robinson N	2,650
Ryan S	1,455
Ryder S	800
Sarles D	606
Scott J	550
Shérif de Beauce	700
Shérif de Beauharnois	700
Shérif de Bedford (2)	1,000
Shérif de Gaspé (2)	1,400
Shérif de Hull (3)	1,452
Shérif de Joliette (4)	2,400
Shérif de Kamouraska	700
Shérif de Labelle (2)	1,400
Shérif de l'Abitibi	700
Shérif de Montréal (13)	8,900
Shérif de Québec (5)	3,500
Shérif de St-François	700
Shérif de St-Hyacinthe	700
Shérif de St-Jérôme	500
Shérif de Terrebonne (6)	4,032
Sheriff of Grey	700
Sheriff of Huron (2)	510
Sheriff of Lambton (2)	523
Sheriff of Middle Sex	600
Sheriff of Ottawa (2)	891
Sheriff of Peel (4)	18,509
Sheriff of Saskatoon	500
Sheriff of Waterloo (2)	2,000
Sheriff of Wellington	1,000
Sheriff of York (13)	14,302
Simpson G	3,125
Small B	550
Smith T	2,280
Squibb G	715
Suga A	4,434
Sutherland W	960
Tapp D	1,000
Thompson C	525
Thoms W	500
Treasurer of Ontario (5)	5,200
Woodford J	600
Advances under $500 (127)	25,262
	272,493
	283,955
PARLIAMENT	
The Senate	
McIninch E	2,000
Advances under $500 (2)	167
	2,167

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
PRIVY COUNCIL	
Department	
Bélanger J	700
Chalifoux H (2)	2,264
Cole D	650
Dodge A	500
Dupuis G (3)	2,685
Goodleaf D (2)	750
Gould J P (4)	1,032
Hick P	671
Hicks S J	578
Hudon S	761
Labrie J (10)	10,064
Lapierre L	500
Lavoie L (3)	2,780
McRobb A (2)	1,224
Morgan R	1,207
Oliver D (2)	6,493
Prusakowski T	2,000
Thomas M	800
Triplett L (2)	4,218
Ward B	1,500
Advances under $500 (14)	1,949
	43,326
Canadian Intergovernmental Conference Secretariat	
Advance under $500 (1)	*36*
Canadian Transportation Accident Investigation and Safety Board	
Abbott D	600
Ablitt P	550
Allinson A	600
Bears R M	500
Bennett G E	2,000
Bennett R	500
Bickford R	550
Boggs E	1,000
Borden D	600
Canadian Library Association	4,518
Connor B	500
Cooke G	500
Darby C	1,000
De Niverville P	550
Dennis B	500
Dupont G	550
Dupont W R	2,000
Fidler H C	500
Gehring J	1,000
Gerden V	500
Gordon K	1,000
Griffith T	1,000
Harle P	3,325
Heath G	600
Hill H	500
Holbrook G	500
Kemp W R	600
King R	2,000
Kolodrubsky J	1,000
Kosmider K	550
Learn R	1,000
Lemire S	500
Lewer J	1,000
MacNeil H M D	2,000
Maltais R (2)	1,900
Marcotte Y	1,000
McFarland S	600
Nagata M	1,600
Nelles K	1,000
Newcombe R	550
Owen D	500
Poire L	1,000
Ross C M	500
Smith R	1,000
Stants J W	2,000
Storey T	550
Stratton B K (2)	825
Ulrich L	600
Veevers J	550
Vitt R	500
Whalen K	500
Advances under $500 (58)	19,025
	68,793
	112,155
PUBLIC WORKS	
Department	
Arnold J	2,000
Assame G	1,000
Boily R	700
Borup S	600
Boucher P	500
Bourguignon G	2,000
Briand G	500
Brychka P	9,640
Burke G	500
Campbell L	1,000
Campbell W (4)	795
Caraghiaur G	1,000
Carrière L	500
Casaubon R	500
Chouinard C	1,000
Comeau R R	500
Copping C	500
Courtois G	500
Craven J	2,750
Demers J L	2,000
Dimoglou G	500
Duchesne R	500
Dupuis R	500
Fakidis A	526
Gaudet N	655
Gauvin G	900
Goyette J	500
Hart C	700
Horvath G	1,381
Jackson J	2,000
Keel S	583
Lachance M	600
Lamy R	600
Lavictoire C	500
Lefebvre J	500
Lehoux T	1,000
Lemieux F	1,000
MacCallum K	11,984
MacKenzie D	2,200
MacLaren N	1,000
MacLeod A	500
MacLure W	1,000
Mah T	650
McCutchon N	1,176
McFadyen N	2,800
McGuire T	600
Merpaw L	1,000
Moore B	600
Murphy R	1,038
Mykytiuk D	500
Nepton P	600
O'Blenis G (2)	1,300
Paquette N	500
Parenteau G	500
Pelchat M	1,000
Power W (8)	5,200
Remillard Y	600
Ross C (2)	5,453

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1991—*Continued*

Name	Amount
	$
Sauvageau L	1,000
Sharp R	669
Sullivan L (4)	1,466
Taylor R F	8,205
Tellier J R	500
Thiboutot J	500
Tremblay E	1,000
Trépanier M	2,000
Trudel C	1,500
Trudel G (3)	5,721
Varrieur S	1,500
Advances under $500 (136)	22,807
	128,499
SECRETARY OF STATE	
Department	
MacDonald J	600
Mestic J	1,000
Advances under $500 (20)	1,600
	3,200
Canadian Centre for Management Development	
Campbell A	1,000
Cochrane J	700
	1,700
Ministry of State (Multiculturalism and Citizenship)	
Advances under $500 (16)	*1,100*
Public Service Commission	
Desjardin Y	928
Featherston K (3)	4,230
Jackson G (2)	1,000
Salmond J	700
Therien M	637
Advances under $500 (25)	3,580
	11,075
Social Sciences and Humanities Research Council	
Léger M	1,500
Mognon E	1,000
Advance under $500 (1)	100
	2,600
	19,675
SOLICITOR GENERAL	
Department	
Bilow G	500
Cadieux Hon P	3,000
Davey O (2)	1,022
Deschesnes C	500
Dunfield A W	2,000
Gagnon S	500
Hayes J	500
Laplante D	500
Poirier H	500
Redding M	750
Robinson J	500
Simard F	617
Stewart R	500
Thewsley M	1,000
Wright J	1,421
Advances under $500 (34)	6,744
	20,554
Correctional Service	
Advances under $500 (5)	*795*

Name	Amount
	$
National Parole Board	
Advance under $500 (1)	*33*
	21,382
SUPPLY AND SERVICES	
Department	
Ferreia S	2,200
Jones D M	8,000
Advances under $500 (4)	912
	11,112
TRANSPORT	
Department	
Barkley C	1,000
Beck A	4,000
Benedetti S	614
Bolduc P	700
Bourdon J	500
Brown R	500
Brown R D	950
Burles J	1,001
Cabana J P	1,450
Caines B	1,105
Calder D	850
Campbell J	500
Colwell D	2,570
Condran G	700
Cook J	1,038
Cook S	542
Cook T	1,267
Corbett C	1,149
Couture P	1,200
Davies C	20,140
Denny E C	670
Devlin D	4,097
Dick D	900
Dickey R	779
Dipasquale W	10,069
Dobson J	591
Duguay G	500
Elston C	2,000
Flynn W	600
Forgues Savage L	589
Fuligno R	2,673
Gindel G	602
Graham A	2,000
Hansen L	1,000
Hards M	1,063
Harrop A	1,500
Hendry C	1,500
Horn D	1,220
Horne F	1,364
Horne W	800
Horsak P	1,185
Howell L	768
Ireland D	600
Johnson R	702
Johnson W E	1,000
Jones R	600
Kalk B	648
Kavanagh K	5,500
Kendall R	1,217
Krukowski K	700
Laliberté R	1,000
Leeuw W	706
Legg E	700
Leier D	1,693
Lineman A	700
Littman D (2)	4,000

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1991—*Concluded*

Name	Amount
	$
MacKenzie W	1,550
Madeiro J	1,775
McLellan P D	7,850
McLorg A	2,600
McNab D	1,209
Merritt D	1,258
Mirtle M	1,500
Moneypenny D	696
Murphy J	1,385
Nasogaluk B	1,168
O'Kane L	800
Papp R	1,100
Patry P	750
Perrin Y	500
Phillips E (2)	2,600
Plouffe M	1,800
Plouffe M	936
Powell G	1,100
Pulciani D	800
Quick E	2,500
Rahman S	650
Redding R M	6,500
Riddell P	870
Rutherford D	4,000
Sabbagh N	500
Saleken R	636
Seeman N	1,254
Shingles R	500
Silzer B	1,500
Sinclair R	750
Smellie J	700
Smith G	950
Smith W	800
Smolders J E	10,600
Spencer S	639
Stacey M	2,436
Stafeckis K	3,000
Stampe R	650
Stang S	750
Stefani R	2,415
Steffens P	2,375
Stonehouse G	700
Stratton R	684
Studzinski C	681
Sullivan J	700
Tam J	500
Thompson A	2,400
Thompson W	2,600
Timmins A	1,600
Tobiasen E	500
Tulk K	648
Turcotte J	1,000
Turple W	693
Veilleux-Long M	3,406
Verner G	900
Vickers C	500
Wagner D	700
Walker K	714
Wendowsky W	560
Went G	700
White I	3,740
Williams A	500
Williams M	1,000
Williams P	592
Wright J	4,200
Young J	500
Zawaduik W	4,000
Advances under $500 (345)	48,325
	257,407
National Transportation Agency	
Advances under $500 (3)	*251*
	257,658
TREASURY BOARD	
Secretariat	
Endelmann G L (4)	*4,000*
Comptroller General	
Maychruk D	*550*
	4,550
VETERANS AFFAIRS	
Department	
Douglas C	1,250
Forget S	900
Hamilton E (2)	1,171
Hicks J	540
Krzaczec Z	1,569
Nugent S	813
Ormston S	813
Pimlott N	3,000
Rook W	1,680
Russell P	10,257
Sorensen P	894
Traynor T	977
Turgeon J M	1,000
Wangdalli L	3,450
Advances under $500 (17)	3,786
	32,100
Grand total	6,321,815

Losses of money

Note: this information is required by Section 79 of the Financial Administration Act.

Losses of revenue due to fraud or willful misrepresentation in 1990-91

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue as a result of fraud or willful misrepresentation on the part of the public (revenue evaded through Customs)	Various	12,240,350		12,240,350	
Legal action as taken with court imposed penalties of $613,369. Handed down in 1990-91	8	800,161	199,099	439,662	161,400
Taxation					
Prosecution actions—Losses of $30,445,445	542 [1]				
Failure to file income tax returns—Losses of $2,093,998	467 [1]				
	1,017	13,040,511	199,099	12,680,012	161,400

[1] Systems presently in existence cannot provide information with respect to amounts recovered or to be recovered.

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1990-91

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Theft of petty cash at Food Production and Inspection Branch		79		79	
Theft of BC ferry passes (3 books) at Food Production and Inspection Branch	5	1,020		1,020	
Fraudulent expenditures claims		156	156		
COMMUNICATIONS					
Department					
Theft of petty cash at Vancouver District Office		95		95	
Theft of cash float at Vancouver District Office		62		62	
Canadian Museum of Nature					
Loss of petty cash		250		250	
National Film Board					
Fraudulent submission of supplier invoices for payment	65	109,703			109,703
National Museums of Canada					
Cashier shortages: total gross shortages $5,072; total gross overages $4,100	75	972		972	
CONSUMER AND CORPORATE AFFAIRS					
Department					
Theft of petty cash at the Pacific Regional Office	1	278		278	
Theft of pay cheques at the Winnipeg District Office	1	1,183		1,183	
Theft of monies at the Winnipeg Dictrict Office	1	9		9	
EMPLOYMENT AND IMMIGRATION					
Department/Commission					
Theft of petty cash at CEC Iqaluit	5	39		39	
Cash lost at CEC Yellowknife	5	10		10	
Cash lost at CEC Calgary International Airport	15	5		5	
Cashier shortage RHQ Revenue Accounting	1	20		20	
Loss of cash at CEC Ajax	5	97		97	
Loss of cash at CEC Ajax		70		70	
Loss of detainee's funds for safekeeping	15	239		239	
Theft of petty cash at CEC Saanich (2 cases)	5	265		265	
Theft of petty cash at CIC Metro Vancouver (2 cases)	15	125		125	
Falsification of documents by an employee to obtain greater benefits at CIC Montreal	15	1,213			1,213
Theft of petty cash and revenue at CEC Brossard	5	155		155	
Theft of petty cash and revenue at CEC Châteauguay (2 cases)	5	504		504	
Theft of petty cash and revenue at CEC Granby	5	245		245	
Theft of petty cash and revenue at CEC Laval East	5	695		695	
Theft of petty cash and revenue at CEC Longueuil	5	500		500	
Theft of petty cash and revenue at CEC Quebec-Beauport	5	395		395	
Theft of petty cash and revenue at CEC Quebec-Ste-Foy	5	126		126	
Theft of petty cash and revenue at CEC Repentigny	5	123		123	
Theft of petty cash and revenue at CEC Ste-Thérèse	5	14		14	
Theft of petty cash and revenue at CEC St-Hubert	5	131		131	
Theft of petty cash and revenue at CEC St-Jérôme (2 cases)	5	254		254	
Theft of petty cash and revenue at CEC Verdun	5	100		100	
Theft of petty cash at CEC Jarry	5	23		23	
Theft of petty cash at CIC Enforcement of the Act	15	135		135	
Theft of petty cash at CIC René Lévesque	15	50		50	
Theft of petty cash at DSI Montreal	5	283		283	
Theft of revenue at CEC Cowansville	5	210		210	
Theft of revenue at CEC Ste-Hyacinthe (2 cases)	5	210		210	
Theft of revenue at CEC St-Laurent	5	160		160	
Theft of revenue at CEC Valleyfield	5	200		200	
Unemployment insurance benefits obtained by fraud	1	107,423,982	46,760,001		60,663,981

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1990-91—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Immigration and Refugee Board of Canada					
Theft of petty cash	30	154		154	
ENERGY, MINES AND RESOURCES					
Department					
Theft of petty cash	1	104		104	
ENVIRONMENT					
Department					
Theft of petty cash at North Vancouver Office	5	245		245	
EXTERNAL AFFAIRS					
Department					
Theft of receipts at the Canadian High Commission in Accra Ghana	1	537	537		
Loss of Consular and Pasport receipts at the Canadian Consulate in San Francisco USA	1	1,252	314		938
Falsified time sheets resulting in receipt of a double salary	1	2,092			2,092
FISHERIES AND OCEANS					
Department					
Theft of petty cash at Kamloops	1	50		50	
Loss of petty cash at Fraser River Office	1	365		365	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Unauthorized long distance telephone use, Headquarters region	1	797			797
False claim for overtime payments by an employee, Headquarters region	1	1,300			1,300
Fraudulent use of departmental credit card by unknown parties, Northwest District, Saskatchewan region	5	3,000		3,000	
Theft of petty cash fund, Saskatchewan Regional Office		334		334	
Fraudulent travel claim, Indian and Inuit Program, Yukon region	5	734	734		
Theft of petty cash, Northern Affairs Program, Yukon Regional Office		50		50	
Theft of rental receipts for the lease of land, Northern Affairs Program, Yukon Region	30	1,145		1,145	
INDUSTRY, SCIENCE AND TECHNOLOGY					
Department					
Theft of taxi chits	1	93			93
Theft of petty cash	1	38		38	
LABOUR					
Department					
Theft of petty cash at Great Lakes regional office	1	139		139	
NATIONAL DEFENCE					
Department					
Duplicate claim for real estate and legal fees, CFB Calgary		6,158	6,158		
Miscalculation of boarding fees, CFB Edmonton	1	69		69	
Fraudulent moving claim, CFB Kingston		1,560	1,560		
Cashier shortage, CFB Borden		200	200		
Fraudulent claims and misuse of public property, AIRCOMHQ Winnipeg		26,619	26,619		
Theft of a standing advance, CFB Trenton		600	600		
Theft of a standing advance, CFB London	1	91		91	

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1990-91—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Misappropriation of public money by a member, CFB Shearwater		100	100		
Shortage in a standing advance held for pay parade, CFB Borden		2,000			2,000
Misappropriation of money from a pay account, CFB Valcartier		148			148
Theft of an advance held for a bulk claim, CFB Trenton		2,150			2,150
Fraudulent issue of an accountable advance, CFB Toronto		350			350
Theft of a standing advance, SEBN Valcartier		7,155			7,155
Fraudulent issue of two accountable advances, CFB Halifax		2,000			2,000
Shortage in petty cash, CFB Montreal		298			298
Shortage in standing advance, CFB Lahr		5,921			5,921
Duplicate payment of a recruitement claim, CFB Edmonton		353			353
Cashier shortages: total $5,763. Cause of shortage could not be determined. The possibility of human error, clerical error or lost voucher exists					
CFB Baden	1	713		713	
CFB Bagotville	1	100		100	
CFB Borden	1	100		100	
CFB Calgary	1	300		300	
CFB Cold Lake (3 cases)	1	85		85	
CFB Cornwallis	1	100		100	
CFB Esquimalt	1	180		180	
CFB Gagetown	1	90		90	
CFB Halifax	1	100		100	
HMCS Halifax	1	93		93	
CFB Kingston (2 cases)	1	1,219		100	1,119
CFB Lahr (2 cases)	1	13		13	
CFB Montreal (5 cases)	1	171		171	
NDHQ/AU Ottawa (3 cases)	1	207		107	100
CFB Ottawa	1	1,000		1,000	
CFCCHQ Ottawa	1	111		111	
HMCS Protecteur	1	200		200	
CFB Shilo	1	380		380	
CFB Valcartier (2 cases)	1	601		246	355
NATIONAL HEALTH AND WELFARE					
Department					
Fraudulent claims for benefits					
Family Allowances	Statutory	34,855	1,245		33,610
Old Age Security	Statutory	450,788	8,082		442,706
Canada Pension Plan	Statutory	1,237,299	3,520		1,233,779
Theft of petty cash	20	29		29	
NATIONAL REVENUE					
Customs and Excise					
Loss/theft of revenue receipts					
South Western region	1	2,382	285	2,097	
Hamilton region	1	599	100	499	
Montreal region	1	10,183	4,711	5,472	
Toronto region	1	362		362	
Pacific region	1	3,522		3,522	
Central region	1	4,248		4,248	
Fort Erie region	1	25		25	
Abuse of telephone services, Headquarters	1	2,840	2,840		
Receipt of counterfeit U.S. bill of $100, Montreal region	1	112		112	
Fraudulent use of sick leave (employee deceased), Atlantic region	1	1,766		1,766	
Falsified expense claim, Toronto region	1	188	188		
Fraudulent use of telephones, Headquarters	1	2,871	2,586		285
Fraudulent use of telephone calling card, Headquarters	1	3,148		3,148	
Cashier shortages: total gross shortage $29,945; total gross overage $21,722	1	8,223		8,223	

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1990-91—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Taxation					
Cashier shortages: total gross shortages $2,953; total gross overages $3,277					
PRIVY COUNCIL					
Commissioner of Official Languages					
Theft of petty cash at Official Languages Regional Office, Winnipeg	20	43		43	
PUBLIC WORKS					
Department					
Theft of petty cash in trade shop, Toronto	4	246		246	
Theft of petty cash, Inuvik	4	182		182	
SECRETARY OF STATE					
Ministry of State (Multiculturalism and Citizenship)					
Loss of receipts at Mississauga Citizenship Court		610		610	
Theft of receipts at Jean-Talon East Citizenship Court		110		110	
Theft of standing advance at Jean-Talon East Citizenship Court		15		15	
SOLICITOR GENERAL					
Correctional Service					
Theft of receipts	10	160		160	
Theft of petty cash	10	50		50	
Fraudulent relocation claim	10	1,035	1,035		
Unauthorized use of GTA access codes	10	77	77		
Royal Canadian Mounted Police					
Theft of petty cash	1	80	80		
SUPPLY AND SERVICES					
Department					
Cashier shortage		425		425	
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques (including unemployment insurance benefit warrants and Bank of Canada cheques)					
Forged endorsements (13,513 cases)		4,864,946	4,611,169		253,777
Irregular endorsements (570 cases)		204,187	184,269		19,918
Deceased payee (20 cases)		4,058	4,058		
Not endorsed (281 cases)		107,995	104,150		3,845
Others (601 cases)		671,284	662,746		8,538
Canada Post Corporation					
Forged endorsements (9 cases)		5,924	5,924		
Not endorsed (1 case)		191	191		
Others (3 cases)		1,197	1,197		
Departmental bank accounts					
Forged endorsements (4 cases)		1,808	1,808		
Others (4 cases)		1,151	1,151		

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1990-91—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
TRANSPORT					
Department					
Unauthorized leave, personal use of telephone and unauthorized disposal of inventory	1	11,834	11,834		
Theft of petty cash, regional offices	1	210		210	
Loss of collected revenue	1	220		220	
VETERANS AFFAIRS					
Department					
Fraudulent claims for War Veterans Allowance/Civilian War Allowance (5 cases)		182,796		182,796	
		115,442,623	52,410,225	233,874	62,798,524

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
AGRICULTURE						
Department						
False claims for grants and contributions	1989-90	172,551	57,489	19,619		95,443
Theft of petty cash	1989-90	100		100		
Non-authorized long distance calls	1989-90	2,301[1]		2,301		
EMPLOYMENT AND IMMIGRATION						
Department/Commission						
Falsification of documents to permit a third party to receive unemployment insurance benefits, Quebec region	1982-83	58,295	28,803	6,587	22,365	540
Fraudulent claims for unemployment insurance benefits, work sharing agreement	1986-87	15,120	11,500	3,620		
Fraudulent claim for training allowance, Quebec region	1986-87	7,579	941	6,018		620
Fraudulent claim under the Adjustment Assistance Program, Ontario region	1987-88	11,035[1]	3,040	1,198		6,797
Unemployment insurance benefits obtained by fraud	1985-86	59,846,024	54,917,999	2,371,820		2,556,205
Unemployment insurance benefits obtained by fraud	1986-87	69,374,555	63,212,474	1,533,225		4,628,856
Unemployment insurance benefits obtained by fraud	1987-88	80,988,403	66,643,807	3,590,576		10,754,020
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	66,569,857	8,649,225		18,243,627
Unemployment insurance benefits obtained by fraud	1989-90	111,546,305	50,596,499	27,253,600		33,696,206
ENVIRONMENT						
Department						
Loss of money due to non-sufficient fund cheque	1988-89	2,070	1,561	509		
Theft of receipts and cash float at Lake Louise Campground Kiosk	1988-89	2,633		250	2,383	
EXTERNAL AFFAIRS						
Department						
False and fraudulent travel claims currently under investigation	1989-90	[2]	80,122	179,515	[2]	[2]
Missing cash receipts from Missions abroad	1989-90	196,297[1]	67,321	102,114	18,821	8,041
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district	1987-88	20,804	4,334	18		16,452
Falsification of information given by recipient to obtain issuance of social assistance payments while collecting unemployment insurance, Saskatoon district	1988-89	5,170	950	50	1,170	3,000
Falsification of documents to obtain issuance of social assistance payments to ineligible recipient, Yorkton district	1988-89	2,032	670	300		1,062
Falsification of documents to permit issuance of social assistance cheques to individuals who were in receipt of a salary, Prince Albert district, Saskatchewan region	1988-89	100,000			100,000	
Falsification of documents to permit issuance of social assistance, Regina Councelling Centre, Saskatchewan region	1988-89	4,794	575			4,219
Falsification of information to permit issuance of social assistance and education allowance to the same recipient for the same period, Yorkton district, Saskatchewan region	1988-89	2,589	1,200			1,389
Fraudulent claim for overtime payments by an employee, Headquarters region	1989-90	5,779[1]	600	2,600		2,579
Fraudulent claims for education benefits, Atlantic region	1989-90	12,000		1,600	7,200	3,200

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Continued*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
INDUSTRY, SCIENCE AND TECHNOLOGY						
Department						
False or fraudulent claims for contributions	1988-89	27,000				27,000
False or fraudulent claims for contributions	1989-90	60,897			35,897	25,000[3]
Statistics Canada						
Loss of receipts	1987-88	16,889	12,004			4,885
NATIONAL DEFENCE						
Department						
Misappropriation of public money, CFB London	1987-88	25,500	11,832	4,026		9,642
Theft of standing advance, CFB Chilliwack	1988-89	1,100	500			600
Theft of revenue stolen along with member's vehicle, BFC Montreal	1989-90	109		109		
Theft of money, CFB Valcartier	1989-90	250			250	
Theft of money, NRHQ Yellowknife	1989-90	245			245	
Discrepancy in money held for group travel, CFB Kingston	1989-90	800		800		
Loss of claim or cash voucher, CFB Valcartier	1989-90	449			449	
Loss of claim or cash voucher, CFB Valcartier	1989-90	99			99	
Loss of claim or cash voucher, CFB Toronto	1989-90	920			920	
Loss of claim or cash voucher, CFB Shilo	1989-90	170			170	
Clerical error or loss of cash voucher, CFB Montreal	1989-90	20			20	
Misappropriation of employee deductions, NADEFCOL, Rome, Italy	1989-90	17,918[1]				17,918
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits						
Family Allowances	1985-86	48,967	20,527		13,323	15,117
Family Allowances	1986-87	43,257	12,322	5,302	8,237	17,396
Family Allowances	1987-88	91,300[1]	49,998	5,022	5,323	30,957
Family Allowances	1988-89	123,336[1]	17,592	29,299	1,895	74,550
Family Allowances	1989-90	107,220[1]	10,205	16,962	130	79,923
Old Age Security	1985-86	168,923	90,595		78,328	
Old Age Security	1986-87	188,310	76,172	5,302	5,301	101,535
Old Age Security	1987-88	339,996[1]	93,400	46,170	1,066	199,360
Old Age Security	1988-89	1,177,111[1]	174,794	152,608		849,709
Old Age Security	1989-90	790,093[1]	19,463	54,570		716,060
Canada Pension Plan	1986-87	3,034	100	425		2,509
Canada Pension Plan	1987-88	6,047[1]	400		2,215	3,432
Canada Pension Plan	1988-89	3,511	1,731		1,780	
Canada Pension Plan	1989-90	198,471[1]	1,640	24,296		172,535
False or fraudulent claims for payment of invoices	1985-86	56,000	6,500	10,000	39,500	
Theft of cash receipts and meal tickets	1988-89	2,000			2,000	
NATIONAL REVENUE						
Customs and Excise						
Abuse of telephone services and related loss of time, Headquarters	1989-90	12,663[1]	4,847	5,783		2,033
Fraudulent use of sick leave certificate, Hamilton region	1989-90	3,859		3,859		
Fraudulent application of military leave, Pacific region	1989-90	8,147[1]				8,147
SOLICITOR GENERAL						
Correctional Service						
Theft of receipts	1989-90	219		15	204	
Forgery and fraudulent claim for payment	1989-90	36,166				36,166
Royal Canadian Mounted Police						
Theft of money seized during a criminal investigation	1987-88	2,700				2,700
Duplicate salary advance	1989-90	481[1]	481			

Losses of money—*Concluded*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Concluded*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1990-91	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
SUPPLY AND SERVICES						
Cheque Redemption Control Branch						
Receiver General cheques (including unemployment insurance benefit warrants and Bank of Canada cheques)	1989-90	4,834,609	4,757,234	77,375		
TRANSPORT						
Department						
Misappropriations of public funds through alteration of deposit slips	1962-63	42,806	14,673	600		27,533
Theft of receipts from a major airport parking lot	1989-90	8,485		3,718	4,767	
Theft of petty cash, regional offices	1989-90	1,152	165		987	
Theft of petty cash, Headquarters	1989-90	405	52		353	
Theft of travel advance	1989-90	900			900	
VETERANS AFFAIRS						
Department						
Misappropriation of public funds by an employee	1988-89	69,414[1]	1,456	20,063		47,895
Misappropriation of public funds by an employee	1989-90	15,746		15,746		
Theft of petty cash, Toronto North District Office	1989-90	1,378			1,378	
Fraudulent claims for War Veterans Allowance	1989-90	147,068[1]		800		146,268
		424,525,285	307,578,425	44,207,695	357,676	72,641,126

[1] Amends reporting in previous year's Public Accounts.
[2] Unknown amount.
[3] Case with Justice for civil recovery.

SECTION 4

1990-91
PUBLIC ACCOUNTS

Accounts Receivable

CONTENTS

	Page
Statement of accounts receivable for tax revenue	4.2

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Statement of accounts receivable for tax revenue

In accordance with its accounting policies, the Government reports tax revenue in the year in which it is received. However, amounts representing billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, therefore, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

In order to comply with generally accepted accounting principles for governments, the Government accounts for non-tax revenue in the fiscal year in which the transactions occurred that gave rise to the revenues and may also include charges related to the provision for non-tax accounts receivable. These revenues are recorded in the accounts of Canada and reported as assets in the Statement of Assets and Liabilities.

In the following table, the column outside parties represents tax revenue receivable from outside the Government. Allowance for doubtful accounts represents the total tax revenue receivable scheduled for write off or forgiveness plus an allowance for doubtful accounts based on the best estimate of all or any amounts which may not be collected. Internal to the Government are amounts of tax revenue receivable collectable from Government bodies. A Government body is an organization which is part of the Government of Canada as an accounting entity.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for tax revenue as at March 31
(in thousands of dollars)

Categories of accounts receivable for tax revenue	1991 Outside parties	1991 Allowance for doubtful accounts	1991 Net accounts receivable	1991 Internal to the Government	1990 Net accounts receivable
Tax revenue receivable—					
Income tax—					
Personal	3,581,042	1,554,333	2,026,709		1,786,454
Corporation[1]	2,375,075	1,021,785	1,353,290		1,343,714
Scientific Research Tax Credit[2]	753,483	632,925	120,558		156,140 *
Unemployment insurance contributions[3]	350,397	123,247	227,150		177,427
Non-resident	93,483	40,941	52,542		38,898
	7,153,480	*3,373,231*	*3,780,249*		*3,502,633*
Excise taxes and duties	547,686	60,166	487,520	36,400	205,599
Energy taxes—					
Petroleum and gas revenue tax	8,797		8,797		10,715
Oil export charges	2,909	2,763	146		140
Petroleum compensation charge	11,704		11,704		9,897
	23,410	*2,763*	*20,647*		*20,752*
Other tax revenue receivable	29,933	10,745	19,188		27,987
Total tax revenue receivable[4]	7,754,509	3,446,905	4,307,604	36,400	3,756,971

* Comparative figures for the previous year have been restated.

(1) Included in the statement is corporate Part VII tax of $1,262,117 which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

(2) Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" ($120,557,223 net) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed" ($49,716,035), which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway. Allowance for doubtful accounts for 1990 included both "Returns assessed" and "Designations assessed" ($99,662,453). Based on "Returns assessed" ($975,877,012), the adjusted amount is $819,736,690 and net accounts are $156,140,322.

(3) This statement includes receivables of the Unemployment Insurance Account. National Revenue–Taxation has reported $69,625,125 in Unemployment insurance accounts receivable as at March 31, 1991 ($59,486,780 as at March 31, 1990) which represent deductions at source.

(4) During the year, total write-offs and forgiveness of accounts receivable as detailed in Section 3 of this volume amounted to $651 million. That statement also includes Parliamentary write-offs and forgiveness of loans, investments and advances which totalled $3 million.

SECTION 5

1990-91
PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

	Page
Agriculture	5.4
Atlantic Canada Opportunities Agency	5.5
Communications	5.5
Consumer and Corporate Affairs	5.6
Employment and Immigration	5.7
Energy, Mines and Resources	5.9
Environment	5.11
External Affairs	5.13
Finance	5.14
Fisheries and Oceans	5.15
Forestry	5.16
Governor General	5.16
Indian Affairs and Northern Development	5.16
Industry, Science and Technology	5.18
Justice	5.20
Labour	5.21
National Defence	5.22
National Health and Welfare	5.26
National Revenue	5.28
Parliament	5.29
Privy Council	5.30
Public Works	5.31
Secretary of State	5.34
Solicitor General	5.35
Supply and Services	5.38
Transport	5.39
Treasury Board	5.41
Veterans Affairs	5.42
Western Economic Diversification	5.42

NOTE TO USER

It would be appreciated if you could complete and return the Reader's Survey inserted at the beginning of this volume

Professional and Special Services

This section presents, for each program, the total amount spent for each classification of services together with a detailed listing of *(a)* individual payments of $100,000 or over; or *(b)* the aggregate of all payments to one individual or one organisation that totals $100,000 or over. A summary of total current year's expenditure (standard object 04 and related portion of standard object 15) by department and agency is provided in Section 1 (Table 3) of Volume II (Part I).

The following statement presents a summary of professional and special services by ministry and main classification for the year ended March 31, 1991.

Summary of Professional and Special Services

Ministry	Accounting services	Collection agency services	Computer services (informatic)	Engineering and architectural services	Health and welfare services
	$	$	$	$	$
Agriculture	860,039	97,078	2,505,231	2,935,137	4,230
Atlantic Canada Opportunities Agency	2,886,028	128	725,617	20,862	
Communications	628,230	348	6,207,525	1,496,092	126
Consumer and Corporate Affairs	539,016	5,724	1,687,303	16,665	1,267
Employment and Immigration	52,084,587	1,032,002	4,157,580	122	13,417,581
Energy, Mines and Resources	1,877,170	24,444	6,983,286	7,874,290	230,151
Environment	620,277		3,046,918	37,919,129	47,816
External Affairs	1,388,466		10,125,343	2,035,328	648,614
Finance	9,693,600		1,326,733		
Fisheries and Oceans	762,303	5,295	6,697,440	7,466,488	106,649
Forestry	463,711		788,103	253,836	59
Governor General	4,428		2,915		
Indian Affairs and Northern Development	3,372,798	69,857	3,713,849	22,343,263	1,871,942
Industry, Science and Technology	3,564,910	3,071	14,591,332	91,250,668	29,396
Justice	383,324		2,168,251	154,762	48,974
Labour	168,865		920,017		65,060
National Defence	248,175		14,237,647	195,100,233	35,914,473
National Health and Welfare	1,534,898		6,977,208	41,904	126,099,307
National Revenue	2,130,025		297,331	607,680	952,485
Parliament	48,684		430,081		852
Privy Council	222,682		2,905,453	49,923	44,413
Public Works	149,337	6,033	7,959,373	125,193,846	5,050
Secretary of State	374,521		1,968,111		142,412
Solicitor General	367,752	285	2,025,082	34,615	82,858,886
Supply and Services	13,854,703	264	823,826	1,839,563	
Transport	341,834	14,931	13,612,297	122,496,755	1,386,243
Treasury Board			242,648		
Veterans Affairs	126,386		896,450	33,671	188,966,836
Western Economic Diversification	3,828,201		711,435		
Total	102,524,950	1,259,460	118,734,385	619,164,832	452,842,822

			Training and educational services				
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,209,924	1,673,164	3,515,231	19,003	2,775,622	15,591,635	34,077,510	65,263,804
44,295	5,905			213,880	5,619,042	2,291,999	11,807,756
235,193	5,145,951	731,936		2,311,079	14,330,299	22,654,335	53,741,114
2,104,728	208,501	176,067		1,012,090	3,106,077	8,777,249	17,634,687
1,105,765	2,645,901	654,227		5,546,609	59,700,395	22,142,466	162,487,235
181,157	2,289,853	12,824,937		3,218,750	31,795,802	31,544,179	98,844,019
639,375	4,175,960	21,755,595	123,901	4,103,697	39,383,718	56,612,479	168,428,865
2,390,316	11,818,770		1,164,680	6,340,622	21,576,609	54,324,639	111,813,387
907,081	1,716,361		380,339	887,510	7,619,837	9,360,671	31,892,132
2,150,129	2,485,851	19,597,935	89,982	2,098,563	10,034,626	40,528,865	92,024,126
6,535	268,002	534,647	34,085	643,994	5,025,736	3,503,192	11,521,900
7,806				27,923	159,342	636,244	838,658
1,146,306	4,310,580	206,534	291,088	1,942,031	15,613,682	10,109,731	64,991,661
348,871	4,070,107	15,013,202	194,628	4,433,982	33,630,178	37,336,561	204,466,906
2,090,035	1,167,358		540,196	1,754,662	7,969,791	9,352,495	25,629,848
302,433	115,421		991	677,047	2,031,185	15,988,492	20,269,511
609,316	42,903,101	5,362,125	56,026,127	31,558,322	152,929,473	293,333,338	828,222,330
13,214,721	2,243,439	11,546,427		3,798,072	24,093,476	34,512,123	224,061,575
3,451,746	8,110,289	2,192,871	46,727	5,574,080	16,196,994	108,834,480	148,394,708
505,316	118,294			883,883	6,282,667	3,162,463	11,432,240
2,203,409	1,095,514	46,752		835,327	13,858,828	8,978,219	30,240,520
2,644,417	16,517,369	1,069,526		3,803,377	21,894,846	392,708,764	571,951,938
88,901	592,506			11,338,549	36,913,802	14,795,156	66,213,958
2,173,144	27,504,885	235,950	16,518,313	4,139,343	20,025,887	76,154,909	232,039,051
1,745,315	2,129,917	1,051,280	1,474,443	2,856,043	24,492,992	79,398,651	129,666,997
1,296,258	14,317,906	748,598	329,488	8,244,780	97,576,419	151,009,060	411,374,569
46,077				452,763	6,150,236	4,211,579	11,103,303
70,030	1,556,526			608,019	2,367,021	11,664,360	206,289,299
	180,425			230,711	2,004,207	600,744	7,555,723
42,918,599	159,367,856	97,263,840	77,233,991	112,311,330	697,974,802	1,538,604,953	4,020,201,820

AGRICULTURE $65,263,804

Department $64,977,299

	$
MANAGEMENT AND ADMINISTRATION PROGRAM $5,410,759	
Accounting services $597,165	
Government of Canada—Supply and Services Hull Que	415,351
Computer services (informatic) $748,684	
Domus Software Ltd Ottawa Ont	289,956
Engineering and architectural services ($1,534)	
Legal services $1,092	
Protection services $168,642	
National Protective Service Ottawa Ont	168,642
Scientific services $1,399	
Training and educational services—Non-public servants $624	
Training and educational services—Public servants $619,069	
Public Service Commission Ottawa Ont	106,128
Other professional services $846,538	
Cancare Canada EAP Service Co Ottawa Ont	201,933
Peat Marwick Stevenson Toronto Ont	111,957
Public & Industrial Relation Toronto Ont	111,464
Supply and Services Canada Hull Que	113,224
Versteeg Hajo Ottawa Ont	108,855
Other services $2,429,080	
Digital Equipment of Canada Ottawa Ont	136,468
Government of Canada—Supply and Services Hull Que	307,100
Network Personnel Inc Ottawa Ont	102,968
STM Systems Corp Ottawa Ont	1,570,752
AGRI-FOOD PROGRAM $55,856,523	
Accounting services $197,960	
Cooper & Lybrand Consulting Ottawa Ont	120,070
Collection agency services $97,078	
Computer services (informatic) $1,115,880	
Canada Systems Group Ottawa Ont	190,919
Ecological Services Ottawa Ont	224,497
STM Systems Corporation Ottawa Ont	525,499
Engineering and architectural services $2,936,671	
Government of Canada—Public Works Canada Ottawa Ont	855,828
Health and welfare services $4,149	
Legal services $251,074	
Graser Smith & Townsend Fredericton NB	121,406
Protection services $1,489,774	
Canadian Corps of Commissionaires Ottawa Ont	236,049
National Protective Service Ottawa Ont	316,299
Scientific services $3,499,659	
Cantest Limited Vancouver BC	196,525
CIBC Finance Department Wallingford UK	144,612
Government of Canada—Natural Sciences and Engineering Research Council Ottawa Ont	651,175
Lynn and Johnston Labs Inc Lachine Que	199,415
Mann Testing Labs Ltd Mississauga Ont	205,454
Province of Alberta Edmonton Alta	517,435
University of Guelph Guelph Ont	390,804
Training and educational services—Non-public servants $3,284	
Training and educational services—Public servants $1,876,275	
Public Service Commission Ottawa Ont	198,916
Other professional services $13,922,664	
Anachem Laboratories Ltd Richmond BC	360,340
Beak Consultants Ltd Brampton Ont	940,488
Cantest Limited Vancouver BC	1,761,056
Clay Switzer Consultants Ltd Guelph Ont	129,622
Deloitte Haskins & Sells Guelph Ont	139,446
Laboratoire alimentaire Pte-Claire Que	170,528
Lynn and Johnston Labs Inc Lachine Que	2,084,496
Mann Testing Labs Ltd Mississauga Ont	2,350,044
Mendelson Films Ltd Mississauga Ont	2,943,031
Other services $30,462,055	
Best Bet Janitorial Services Lethbridge Alta	108,583
Cantest Limited Vancouver BC	398,908
Can-ag Entreprises Ltd Guelph Ont	133,632
Charles Higgerty Ltd Ottawa Ont	105,969
Dynamic Maintenance Richmond BC	162,099
Elan Data Makers Vancouver BC	235,721
Farm Credit Corporation Ottawa Ont	151,843
Government of Canada—Statistics Canada Ottawa Ont	268,776
Government of Canada—Supply and Services Hull Que	961,882
Government of Canada—Supply and Services Ottawa Ont	750,203
Harrington (a division of Harrington Marketing Ltd) Ottawa Ont	256,315
Hill & Knowlton Toronto Ont	105,500
Mann Testing Labs Ltd Mississauga Ont	878,106
Photo Lambert (1977) Inc Pointe-aux-Trembles Que	1,446,302
Public Works Canada Ottawa Ont	1,357,244
Reap Canada Tovistock Ont	102,259
Southwestern Ontario Agricultural Research Corp Harrow Ont	108,386
STM Systems Corporation Ottawa Ont	188,376
University of Guelph Guelph Ont	314,152
Western Linen Supply Salt Lake City Utah USA	121,713
GRAINS AND OILSEEDS PROGRAM $3,710,017	
Accounting services $9,435	
Computer services (informatic) $632,513	
STM Systems Corporation Ottawa Ont	391,934
Health and welfare services $81	
Legal services $972,506	
Arkins MacAuley & Thorvaldson Winnipeg Man	554,282
Skwark Myers Kussin Weinstein Winnipeg Man	283,303
Victor G Neufeld Winnipeg Man	110,092
Protection services $14,748	
Scientific services $14,173	
Training and educational services—Non-public servants $15,095	
Training and educational services—Public servants $234,103	
Other professional services $699,870	
Other services $1,117,493	
Government of Canada—Statistics Canada Ottawa Ont	180,000
STM Systems Corporation Ottawa Ont	240,608

AGRICULTURE—*Concluded*

$

Canadian Dairy Commission $229,335

Accounting services $31,379

Computer services (informatic) $8,154

Legal services $(14,868)

Training and educational services—Public servants $44,008

Other professional services $104,848

Other services $55,814

Canadian Livestock Feed Board $57,170

Accounting services $24,100

Legal services $120

Training and educational services—Public servants $2,167

Other professional services $17,715

Other services $13,068

ATLANTIC CANADA OPPORTUNITIES AGENCY $11,807,756

Department $11,807,756

Accounting services $2,886,028

Supply and Services Canada Hull Que	2,398,676

Collection agency services $128

Computer services (informatic) $725,617

DMR Group Inc Halifax NS	133,408
Meridian Systems Group Inc Moncton NB	105,055
Seaconsult Marine Research Ltd Vancouver BC	196,819

Engineering and architectural services $20,862

Legal services $44,295

Protection services $5,905

Training and educational services—Public servants $213,880

Other professional services $5,619,042

Bennet Communications Ltd Halifax NS	231,716
Coopers and Lybrand Charlottetown PEI	106,003
Deloitte & Touche Halifax NS	276,909
Memorial University St John's Nfld	121,582
Hunter Public Relations Saint John NB	123,100
McArthur Thompson & Law Halifax NS	119,012
Multilingual Communications Moncton NB	112,242
Nfld & Labrador Development Corp Ltd St John's Nfld	335,829
Regional Development Corporation Fredericton NB	175,121
Siskin Management Inc Fredericton NB	163,661
Supply and Services Canada Hull Que	774,399
The Minister of Finance Halifax NS	303,953
Venture Communications Inc Fredericton NB	201,764

Other services $2,291,999

DMR Group Inc Halifax NS	120,489
Enterprise Cape Breton Corporation Sydney NS	140,150
Industry, Science and Technology Canada Ottawa Ont	391,500
Manpower Temporary Services Moncton NB	440,064
Sight & Sound Productions Limited Halifax NS	119,442
Supply and Services Canada Hull Que	141,000
The 500 Selection Services (Ottawa) Ltd Ottawa Ont	119,962

COMMUNICATIONS $53,741,114

Department $28,560,445

Accounting services $289,422

Collection agency services $168

Computer services (informatic) $4,182,536

Action Personnel of Ottawa Ltd Ottawa Ont	196,416
DMR Group Inc Ottawa Ont	243,078
IOTA Consulting Ltd Ottawa Ont	262,241
LGS Group Inc Ottawa Ont	109,231
Remuera Corporation Ottawa Ont	112,007
S & S Software Ottawa Ont	243,247
S T M Systems Corp Ottawa Ont	139,875
Systems Network Inc Ottawa Ont	548,245
Venn Company Ottawa Ont	113,606

Engineering and architectural services $1,260,491

ADGA Systems International Ltd Ottawa Ont	314,000
Calian Technologies Ltd Kanata Ont	444,791

Health and welfare services $126

Legal services $58,749

Protection services $1,182,625

Canadian Corps of Commissionaires Ottawa Ont	1,122,895

Scientific services $673,622

ADGA Systems International Ltd Ottawa Ont	381,083

Training and educational services—Public servants $1,127,060

Other professional services $10,228,776

Carleton University Ottawa Ont	115,415
Consultants Cultur'inc Inc Montreal Que	250,014
Ekos Research Associates Inc Ottawa Ont	130,993
Groupe CIC Inc Montreal Que	100,000
Groupe Mediascience Inc Montreal Que	175,250
Groupe Secor Inc Montreal Que	301,837
Munisconsult Montreal Que	296,900
Paul Audley and Associates Ltd Toronto Ont	173,140
Price waterhouse Ottawa Ont	241,758
Seimac Limited Dartmouth NS	234,643
Services Documentaires Multimedia Inc Montreal Que	122,863
Simon Fraser University Burnaby BC	125,864
Supply and Services Canada Hull Que	261,480

Other services $9,556,870

Canada Systems Group Ltd Ottawa Ont	282,836
First City Trust Co Ottawa Ont	575,198
Harrington Temporary Services Ottawa Ont	123,268
Johnson & Higgins Wills Faber Ltd Toronto Ont	349,993
Public Works Canada Hull Que	666,382
STM Systems Corporation Ottawa Ont	786,595
Supply and Services Canada Ottawa Ont	143,151

Canadian Radio-television and Telecommunications Commission $2,324,953

Computer services (informatic) $412,500

Magi Data Consulting Inc Ottawa Ont	105,119

Legal services $47,171

Protection services $124,315

Government of Canada—Public Works Canada Hull Que	124,315

COMMUNICATIONS—*Concluded*

	$
Training and educational services—Public servants $275,314	
Other professional services $765,572	
Other services $700,081	
BBM Bureau of Measurement Don Mills Ont	144,278
Steno Tran services Inc Ottawa Ont	121,569

National Archives of Canada $9,093,353

Accounting services $316,822	
SSC/ Audit Services Bureau Hull Que	316,822
Collection agency services $180	
Computer services (informatic) $431,796	
SHL Systemhouse Inc Ottawa Ont	173,455
Engineering and architectural services $24,305	
Legal services $96,132	
Protection services $1,247,899	
Canadian Corps of Commissionaires Ottawa Ont	593,216
Pinkerton's of Canada Ottawa Ont	643,530
Scientific services $41,445	
Training and educational services—Public servants $361,514	
Public Service Commission Ottawa Ont	106,734
Other professional services $1,572,935	
Anteres Electronics Ottawa Ont	109,092
Other services $5,000,325	
ARC Industries Ottawa Ont	120,746
Canadian Broadcasting Corp Ottawa Ont	222,292
Film House Group Toronto Ont	153,429
Harrington Temporary Services Ottawa Ont	103,520
SHL Systemhouse Inc Ottawa Ont	110,186
STM Systems Corp Ottawa Ont	186,821
Supply and Services Canada Hull Que	499,959
UTLAS Int'l Canada Toronto Ont	115,740
Xebec Imaging Serv Inc Markham Ont	297,854

National Film Board $1,873,409

Accounting services $15,575	
Computer services (informatic) $296,178	
Legal services $33,141	
Protection services $429,963	
Canadian Corps of Commissionaires Montreal Que	429,363
Training and educational services—Public servants $217,114	
Other professional services $289,850	
Other services $591,588	

National Library $7,735,002

Accounting services $1,340	
Computer services (informatic) $860,554	
Beltec Informatics Gloucester Ont	218,650
Sofware Kinetics Stittsville Ont	156,636
Protection services $219	
Training and educational services— Public servants $213,057	
Other professional services $1,201,017	
Micromedia Hull Que	232,035
Other services $5,458,815	
National Research Council Ottawa Ont	4,047,600
Miss Hall's Personnel Services Ottawa Ont	209,070

National Museums of Canada $4,153,952

Accounting services $5,071	
Computer services (informatic) $23,961	
Engineering and architectural services $211,296	
Protection services $2,160,930	
Pinkerton's of Canada Limited Ottawa Ont	2,160,184
Scientific services $16,869	
Training and educational services—Public servants $117,020	
Other professional services $272,149	
Other services $1,346,656	

CONSUMER AND CORPORATE AFFAIRS $17,634,687

Department $11,902,913

Accounting services $483,782	
Supply and Services Canada Hull Que	102,000
Collection agency services $5,724	
Computer services (informatic) $1,614,757	
Network Support Inc Ottawa Ont	107,887
RES Policy Research Ottawa Ont	343,737
SNL Sysnovators Gloucester Ont	123,248
SRI Strategic Resources Inc Ottawa Ont	115,624
Engineering and architectural services $16,665	
Health and welfare services $1,267	
Legal services $1,897,968	
Blake Cassells and Graydon Toronto Ont	171,859
Daley Black and Moreira Halifax NS	123,182
Davis and Company Vancouver BC	158,831
Fraser and Beatty Ottawa Ont	113,494
Ogilvie and Company Edmonton Alta	277,795
Protection services $204,544	
Scientific services $140,067	
Training and educational services—Public servants $846,495	
Public Service Commission Canada Ottawa Ont	157,548
Other professional services $2,264,040	
Supply and Services Canada Hull Que	147,671

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

	$
Other services $4,427,604	
Barbara Personnel 155956 Canada Inc Hull Que	208,074
Bradson Mercantile Inc Ottawa Ont	194,389
Canadian Library Association Ottawa Ont	260,983
Control Data Canada Inc Mississauga Ont	269,362
Rejane Personnel Inc Hull Que	188,578
STM Systems Corporation Ottawa Ont	270,167
Supply and Services Canada Hull Que	545,275

Competition Tribunal $273,153

Accounting services $20,788

Legal services $21,023

Protection services $3,932

Training and educational services—Public servants $7,578

Other professional services $14,807

Other services $205,025

Copyright Board $187,562

Accounting services $2,555

Computer services (informatic) $18,250

Legal services $111,505

Training and educational services—Public servants $11,422

Other professional services $12,191

Other services $31,639

Goods and Services Tax Consumer Information Office $4,442,827

Accounting services $21,726

Computer services (informatic) $19,686

Scientific services $36,000

Training and educational services—Public servants $61,014

Other professional services $572,641

	$
Other services $3,731,760	
Bradson Mercantile Inc Ottawa Ont	2,452,664
RES Policy Research Inc Ottawa Ont	176,808

Hazardous Materials Information Review Commission $142,616

Accounting services $2,555

Computer services (informatic) $15,000

Legal services $5,527

Training and educational services—Public servants $23,079

Other professional services $9,743

Other services $86,712

Patented Medicine Prices Review Board $562,773

Accounting services $5,055

Computer services (informatic) $14,610

Legal services $68,705

Protection services $25

Training and educational services—Public servants $60,092

Other professional services $167,985

Other services $246,301

Procurement Review Board $122,843

Accounting services $2,555

Computer services (informatic) $5,000

Training and educational services—Public servants $2,410

Other professional services $64,670

Other services $48,208

EMPLOYMENT AND IMMIGRATION $162,487,235

Department/Commission $154,699,285

CORPORATE MANAGEMENT AND SERVICES PROGRAM $26,900,353

	$
Accounting services $7,993,330	
Chef Section Revenu et Recevable Hull Que	145,004
SSC/ Services Hull Que	7,453,000
SSC/ Audit Services Bureau Hull Que	353,706
Collection agency services $1,031,983	
Canadian Bonded Credits North York Ont	319,259
FCA International Ltd Westmount Que	469,066
FCA International Ltd 1990 Westmount Que	100,622
Computer services (informatic) $1,576,565	
Nortak Software Ltd Ottawa Ont	479,854
OMR Group Inc Ottawa Ont	136,750
Health and welfare services $11,870	
Legal services $11,789	
Protection services $1,340,120	
Canadian Corps of Commissionaires Ottawa Ont	1,036,174
Corps canadien des commissionnaires Montreal Que	219,283
Scientific services $299,942	
SSC/ Acquisitions Ottawa Ont	154,631
Training and educational services—Public servants $2,557,628	
Ecole de Langue de L'Estrie Montreal Que	199,470

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
Maple Leaf Language Centre Ltd Ottawa Ont	116,878
Niagara Institute Niagara-On-The-Lake Ont	254,347
Public Service Commission (PSC) Ottawa Ont	172,829
Other professional services $4,440,899	
Canadian Education Association Toronto Ont	186,250
Canadian Labour Market Ottawa Ont	249,639
Dept Industry, Science and Technology Ottawa Ont	101,942
Industrial Research Associates St John's Nfld	134,961
Saga Communications St John's Nfld	105,800
SSC/ Consulting and Audit Canada Hull Que	453,993
Other services $7,636,227	
Supply and Services Canada Hull Que	172,260
Barbara Personnel Hull Que	102,854
First City Capital Ltd Ottawa Ont	274,627
First City Trust Co Ottawa Ont	604,718
Nortak Software Ltd Ottawa Ont	204,826
Public Works Department of Hull Hull Que	100,454
SSC/ Acquisitions Ottawa Ont	477,292
SSC/ Canada Communications Group Hull Que	219,856
SSC/ Supply General Ottawa Ont	1,003,124
Stm Systems Corp Ottawa Ont	635,054
Unisys Canada Inc North York Ont	102,584
Victor Temporary Services Ottawa Ont	100,153
EMPLOYMENT AND INSURANCE PROGRAM $102,631,728	
Accounting services $44,000,115	
Revenue Canada Taxation Ottawa Ont	44,000,000
Collection agency services $10	
Computer services (informatic) $594,868	
Engineering and architectural services $122	
Health and welfare services $261,014	
Legal services $720,697	
Protection services $756,019	
BC Corps of Commissionaires Vancouver BC	101,687
Canadian Corps of Commissionaires Saint John NB	196,564
Corps canadien des commissionnaires Montreal Que	229,517
Scientific services $348,923	
SSC/ Acquisitions Ottawa Ont	176,058
Training and educational services—Public servants $2,360,786	
Ecole de Langue de L'Estrie Montreal Que	169,097
Perform Montreal Que	187,347
Other professional services $43,561,173	
411 Seniors Centre Society Vancouver BC	116,751
ABT Associates of Canada Ottawa Ont	262,510
Action Travail Chaleurs Inc New Richmond Que	109,981
Actions Jeunes Travail des Moulins Terrebonne Que	123,863
Anno Kee Dag Wah A Chum Outreach Brandon Man	198,627
Armstrong Enderby Employment Society Armstrong BC	114,380
Association canadienne pour la santé mentale Quebec Que	144,442
Association for the Management of Unemployment Skills and Training for Youth Sydney NS	199,368
AWARE Society New Westminster BC	407,321
BC Native Womens Society Kamloops BC	117,933
Boys and Girls Clubs of Canada Markham Ont	107,681
Canada Consulting Cresap Toronto Ont	154,600
Canadian Facts Ottawa Ont	628,830
Canadian Labour Market Ottawa Ont	193,830
Canadian Nat Institute for the Blind Fredericton NB	140,344
Canadian National Institute For The Blind Toronto Ont	176,586
Canadian Paraplegic Assoc NB Division Fredericton NB	197,738
Career Development Centre Prince Albert Sask	148,134
Carrefour le moutier Longueuil Que	106,408
Citizen Action Group Hamilton Ont	277,127
Club de recherche d'emploi St-Denis Montreal Que	166,427
CNIB Vancouver BC	188,507
Coalition of Provincial Winnipeg Man	160,500
Comité D'Emploi de la Région de la Moyenne Côte Nord Havre St-Pierre Que	125,277
Conference Board of Canada The Ottawa Ont	106,517
Corporation de l'archevêche catholique romaine de Montreal Montreal Que	190,505
COSTI-IIAS Immigrant Services Toronto Ont	168,636
CPSP-centre de placement spécialisé du portage Hull Que	213,974
Creative Employment Services Calgary Alta	268,312
Ctre afeas éveil Ste-Anne-des-Monts Ste-Anne-des-Monts Que	114,760
Ctre entraide soc Bas Falaise Inc Quebec Que	178,734
Ctre ressources pour délinquants Sherbrooke Que	185,046
Distinctive Employment Counselling Edmonton Alta	385,509
Ekos Research Associates Inc Ottawa Ont	495,194
Employment Access Inc Regina Sask	163,844
Enjeu integ femmes au travail Montreal Que	232,849
Gallup Canada Inc Toronto Ont	593,023
Gestion jeunesse inc Quebec Que	158,646
Gitksan Wetsuweten Educational Society Hazelton BC	123,219
Glengarry Interagency Group Inc Alexandria Ont	115,187
Immigrant W E C S Winnipeg Man	200,237
Immigrant Women's Job Placement Toronto Ont	258,165
Jewish Vocational Services Toronto Ont	109,617
Job Opportunity Building Society Parksville BC	121,063
John Howard Society of BC Campbell River BC	109,569
Jonathan 1445 inc Quebec Que	145,504
La croisée sit inc Québec Que	147,528
La fondation Marie-Soleil Jonathan Rouyn-Noranda Que	137,270
Lac La Biche Regional Employment Lac La Biche Alta	108,774
Langley Employment Services Langley BC	141,626
Les Mutanes de Drummond Inc Drummondville Que	113,943
Lethbridge & District Youth Employment Lethbridge Alta	131,073
Line 1000 Inc Ottawa Ont	202,837
Longwoods Research Group Ltd Toronto Ont	155,675
Maison jeunes Basses Laurentides Ste-Therese Que	141,423
Mount Saint Vincent University Halifax NS	106,078
Municipality of Metro Toronto Toronto Ont	291,421
Native Council of Nova Scotia Truro NS	199,430
Native Employment Services of Winnipeg Winnipeg Man	325,116
Norsask Native Outreach La Ronge Sask	460,108
Operation Springboard Toronto Ont	131,365
Opex via travail Inc Chomedey Laval Que	325,944
Options for Women Edmonton Alta	191,912
Pacific Justice Services Association Vancouver BC	234,010
Parkland Native Outreach Yorkton Sask	121,389
Parkland Pathfinders Dauphin Man	118,055
Peer Systems Consulting Group Inc Victoria BC	140,042
Polaris Employment Services Society Burnaby BC	181,218
Prairie Employment Program North Battleford Sask	148,867
Price Waterhouse Management Consultant Ottawa Ont	327,377
Prince Albert Native Outreach Prince Albert Sask	157,735
P A T H Employment Services Hamilton Ont	179,928
Rambri Management Inc London Ont	385,708
Reaching Equality Employment Winnipeg Man	326,206
Red Deer Chamber of Commerce Red Deer Alta	146,766
Riel Native Employment Centre Regina Sask	224,077
Saint John YM-YWCA Inc Saint John NB	190,955
Selkirk Outreach Selkirk Man	212,847
Senior Citizens Job Bureau Inc Winnipeg Man	117,621
Serv aide neo quebecois et imm Montreal Que	239,074
Serv d'emploi le démarrage Inc Joliette Que	131,560
Service relance Saguenay Alma Que	178,633
Soc dévelop écon Etchemin Lac Etchemin Que	164,226
Special Needs Employment Sevices Sarnia Ont	174,048
Sportcom International Inc Ottawa Ont	139,810
SSC/ Consulting and Audit Canada Hull Que	150,552
SSC/ Supply General Ottawa Ont	275,000
Statistics Canada Ottawa Ont	6,312,551

EMPLOYMENT AND IMMIGRATION—*Concluded*

	$
Strathcona Manpower Outreach Vancouver BC	165,635
Surrey Opportunity Society Surrey BC	108,770
Table concert ext basse Côte Nord Chevery Que	140,574
The Corp of the County of Haliburton Minden Ont	105,280
The Pas Outreach Inc The Pas Man	163,068
Times Change Women's Employment Toronto Ont	194,800
Tremploy Incorporated Charlottetown PEI	117,280
Tribal Chiefs Association Outreach St Paul Alta	180,576
Western Community Outreach Society Victoria BC	138,751
Windsor Western Hospital Centre Windsor Ont	155,581
Winnipeg Career Opportunities II Winnipeg Man	198,741
Womanpower Inc London Ont	233,808
Women's Employment Counselling Service Winnipeg Man	286,092
Women's Career Counselling Ottawa Ont	218,602
Working for Women Saskatoon Sask	321,782
WS Kubiski & Associates Ltd Toronto Ont	126,718
Young Women's Christian Association Halifax NS	104,294
Youth Employment Service Winnipeg Man	163,760
Youth Employment Service Toronto Ont	120,461
Youth Services NB INC Moncton NB	421,723

Other services $10,028,001

Delstar services informatiques Montreal Que	143,129
Force Ten Computer Services Ltd Halifax NS	530,669
Ivation Datasystems Inc Ottawa Ont	302,648
Norrell Temporary Services of Can Etobicoke Ont	103,157
SSC/ Acquisitions Ottawa Ont	165,344
SSC/ Can Gov't Exposition & Audio Ottawa Ont	122,076
SSC/ Canada Communications Group Ottawa Ont	656,918
SSC/ Canada Communications Group Hull Que	165,787
Stm Systems Corp Ottawa Ont	103,427
Supply and Services Canada Hull Que	147,143
Supply and Services Canada Ottawa Ont	248,477

IMMIGRATION PROGRAM $25,167,204

Accounting services $1,545

Collection agency services $9

Computer services (informatic) $1,936,936

Peat Marwick Stevenson & Kellogg Ottawa Ont	1,688,373

Health and welfare services $13,144,697

BC Corps of Commissionaires Vancouver BC	592,310
Celebrity Inn Mississauga Ont	1,610,444
City of Vancouver Vancouver BC	170,643
Holiday Inn Windsor Ont	112,838
Hotel maritime Montreal Que	940,019
Maple Leaf Village Investments Niagara Falls Ont	285,543
Ministere des Finances Ste-Foy Que	178,740
Ministry of Correctional Service North Bay Ont	1,657,116
Ministry of Finance Victoria BC	130,353
Pinkerton du Québec Montreal Que	1,374,308
Pinkerton's of Canada Toronto Ont	2,788,375
Plaza Hotel Etobicoke Ont	106,397
Skyline Airport Hotel Richmond BC	469,270

Legal services $362,423

Protection services $390,351

Canadian Corps of Commissionaires Toronto Ont	138,211
Corps canadien des commissionnaires Montreal Que	252,140

Scientific services $5,362

Training and educational services—Public servants $425,514

Other professional services $6,806,953

Arcturus Productions Ltd Ottawa Ont	455,501
Peat Marwick Stevenson & Kellogg Ottawa Ont	480,799
SSC/ Consulting and Audit Canada Hull Que	496,155
Supply and Services Canada Hull Que	180,246

	$
Other services $2,093,414	
Five Hundred Selection Serv Ltd Ottawa Ont	103,684
Norrell Temporary Services of Can Etobicoke Ont	111,609
Riviera Finance Inc Etobicoke Ont	364,402
SSC/ Acquisitions Ottawa Ont	117,669
Supply and Services Canada Hull Que	102,492
Transcriptum Montreal Que	143,710

Advisory Council on the Status of Women $505,072

Computer services (informatic) $11,780

Training and educational services—Public servants $19,905

Other professional services $344,290

Other services $129,097

Immigration and Refugee Board of Canada $6,187,763

Accounting services $89,597

Computer services (informatic) $37,431

Legal services $10,856

Protection services $159,411

Training and educational services—Public servants $168,514

Other professional services $3,694,346

Refugee Low Research Unit Toronto Ont	100,000
Sahay Renuka Nepean Ont	103,110
SSC/ Consulting and Audit Canada Ottawa Ont	214,049

Other services $2,027,608

Professional Court Reporters Willowdale Ont	168,670
Transcriptum Inc Montreal Que	242,142
The Typing Place Toronto Ont	133,698

Status of Women—Office of the Co-ordinator $1,095,115

Training and educational services—Public servants $14,262

Other professional services $852,734

SSC/ Client Services Ottawa Ont	346,015

Other services $228,119

ENERGY, MINES AND RESOURCES $98,844,019

Department $91,825,187

Accounting services $1,865,411

Coopers & Lybrand Toronto Ont	147,727
Coopers & Lybrand Consulting Group Calgary Alta	148,780
Deloitte & Touche Montreal Que	220,637
Garry Fry Chartered Accountants Calgary Alta	161,193
James B Howe Chartered Accountants Bragg Creek Alta	196,442
Parlee Mclaws Calgary Alta	143,161

Collection agency services $24,444

Computer services (informatic) $6,879,786

Control Data Canada Ltd Ottawa Ont	629,100

ENERGY, MINES AND RESOURCES—*Continued*

	$
CTMG Cdn Technology Marketing Group Ltd Ottawa Ont	673,498
Data Kinetics Ltd Ottawa Ont	107,465
Prologic Systems Ltd Ottawa Ont	710,286
S L Ross Environmental Research Ltd Ottawa Ont	447,452
Sharon Professional Services Ottawa Ont	354,921
Software Kinetics Stittsville Ont	123,369
Spectrum Public Relations Ottawa Ont	146,106
STM Systems Corp Ottawa Ont	716,971
Telesat Canada Gloucester Ont	100,058
Engineering and architectural services $7,593,478	
Alberta Opportunity Company Lethbridge Alta	101,180
All-Can Eng & Surveys (1976) Calgary Alta	103,550
Atomic Energy of Canada Limited Ottawa Ont	447,382
Bendix-Avelex Inc St Laurent Que	173,695
Canadian Standards Association Rexdale Ont	189,116
CGI Information Systems and Management Consultants Ottawa Ont	179,947
Challenger Surveys & Services Ltd Edmonton Alta	129,028
Eagle Surveys Ltd Calgary Alta	331,956
The Electrofuel Manufacturing Co Toronto Ont	161,023
H I W Surveys Ltd Yellowknife NWT	225,995
ICE Consulting Ltd Vulcan Alta	163,725
Intera Technologies Ltd Ottawa Ont	131,466
MacDonald Dettwiler and Technologies Ltd Richmond BC	245,000
Ortech International Mississauga Ont	103,750
Photocartotheque Quebecoise Ste-Foy Que	200,000
Province of British Columbia Victoria BC	250,000
Sypher Mueller International Inc Ottawa Ont	375,435
Techni Metric Inc Trois-Rivières Que	165,284
Thomson Underwood Mclellan Surveyors Yellowknife NWT	116,835
Underhill & Underhill Whitehorse YT	368,359
Health and welfare services $212,752	
National Defence Ottawa Ont	150,000
Legal services $159,609	
Macpherson Leslie & Tyerman Barristers & Solicitors Regina Sask	132,174
Protection services $2,161,779	
Canadian Corps of Commissionaires Ottawa Ont	1,753,459
National Protective Service Co Ltd Ottawa Ont	320,316
Scientific services $8,636,724	
Arctic Investigations Inc Surrey BC	187,651
Bio Hol Development Toronto Ont	226,944
British Columbia Research Corp Vancouver BC	112,816
Canadian Solar Industries Association Inc Ottawa Ont	276,634
Carleton University Ottawa Ont	227,035
Dalhousie University Halifax NS	103,480
Forintek Canada Corp Ottawa Ont	133,488
HGS Canada Ltd Calgary Alta	156,074
Innotech Aviation Nepean Ont	844,093
Intera Kenting Nepean Ont	345,146
Intera Technologies Ltd Ottawa Ont	345,370
J R S Exploration Co Ltd Calgary Alta	500,000
Memorial University of Newfoundland St John's Nfld	226,629
Monenco Consultants Limited Calgary Alta	136,620
University of British Columbia Vancouver BC	125,339
University of New Brunswick Fredericton NB	105,484
Williamson and Associates Inc Seattle Wash DC USA	150,486
Training and educational services—Public servants $2,670,080	
Gerard Caron School of Languages Ltd Vanier Ont	119,686
The Maple Leaf Language Centre Ltd Ottawa Ont	718,791
Other professional services $30,872,331	
Acadia University Institute Kings County NS	127,195
Adecon Energy Systems Inc Mississauga Ont	150,725
Aero Photo Inc Quebec Que	140,847
Atlantic Wind Test Site Inc Charlottetown PEI	207,971
B C Transit Vancouver BC	198,020
Bachaquero Resources Inc Calgary Alta	176,350
Ballard Advanced Materials Corporation North Vancouver BC	147,034
Bodjum Research Limited Toronto Ont	256,751
British Columbia Research Corporation Vancouver BC	368,347
BTC Membranes Inc North Vancouver BC	143,182
Canadian Cartographics Ltd Burnaby BC	109,724
Canadian Electrical Association Montreal Que	156,958
Canadian Home Builders Assoc Ottawa Ont	1,357,395
Canadian Solar Industries Association Inc Ottawa Ont	217,234
Canadian Standards Association Rexdale Ont	263,706
Computer Modelling Group Calgary Alta	136,324
Coopers & Lybrand Consulting Group Ottawa Ont	234,670
Dataspan Technology Inc Calgary Alta	325,000
Donald E Hushion and Associates Limited Ottawa Ont	101,460
The DPA Group Inc Vancouver BC	442,000
Encon Enterprises Inc Calgary Alta	104,235
Energy Pathways Inc Ottawa Ont	483,498
Ernst and Young Ottawa Ont	152,600
Fenco Shawinigan Engineering Halifax NS	146,054
Fleet Technology Ltd Kanata Ont	351,547
Fournelle Energie et Technologie Inc Montreal Que	104,388
Golder Assoc (East Cda) Ltd Mississauga Ont	206,341
Groupe Info Consult Ste-Foy Que	129,000
Guelph Chemical Laboratories Guelph Ont	129,421
Handy Chemicals Ltd Quebec Que	130,170
Iogen Corporation Ottawa Ont	100,857
IRTA-Institut de recherche en technologie appropriée Clarence Creek Ont	103,725
Laboratoire de Beton Ltee Montreal Que	110,654
Lakefield Research Lakefield Ont	114,399
Laval University Ste-Foy Que	159,151
Lavalintech Inc Montreal Que	105,480
McGill University Montreal Que	138,666
McMaster University Hamilton Ont	133,874
MDT Engineering Ltd Waterloo Ont	141,613
Microbios Inc Calgary Alta	302,368
Micromedia Limited Toronto Ont	252,380
National Research Council of Canada Ottawa Ont	250,491
Nova Husky Research Corporation Limited Calgary Alta	455,687
Nova Scotia Research Foundation Corporation Dartmouth NS	125,504
O'Brien Publishing Ottawa Ont	183,189
Ortech International Mississauga Ont	264,171
Peat Marwick Stevenson and Kellogg Toronto Ont	351,395
Petro Canada Inc Calgary Alta	525,740
Price Waterhouse Associates Ottawa Ont	175,533
Queen's University Kingston Ont	687,961
Sander Geophysics Limited Kanata Ont	420,798
Saskatchewan Research Council Regina Sask	239,624
Stewart Weir Land Data Inc Edmonton Alta	117,616
Sypher Mueller International Ottawa Ont	216,577
Terra Surveys Limited Ottawa Ont	907,604
Uma Western Photogrammetry Edmonton Alta	212,455
Universite de Sherbrooke Sherbrooke Que	470,589
University of:	
British Columbia Vancouver BC	466,062
Calgary Calgary Alta	461,495
Ottawa Ottawa Ont	330,718
Toronto Toronto Ont	173,417
Waterloo Waterloo Ont	552,126
Western Ontario London Ont	299,116
Warren Shepell Consultants Toronto Ont	107,210
Welding Institute of Canada Oakville Ont	137,970
Westminister Canada Limited Hants County NS	143,956
York University North York Ont	110,430
Other services $30,748,793	
Accountemps of Ottawa Inc Ottawa Ont	107,144
Alberta Research Council Edmonton Alta	114,696
Atomic Energy of Canada Ltd Ottawa Ont	1,289,792
Barbara Personnel Inc Ottawa Ont	190,921
Black Electric Ltd Ottawa Ont	335,074
Bradley Air Services Ltd Carp Ont	258,723
Bradson Mercantile Inc Ottawa Ont	140,395
Calian Communications Systems Ltd Kanata Ont	254,132
Cassels Brock & Blackwell Barristers & Solicitors Toronto Ont	670,972
Crown Management Board of Saskatchewan Regina Sask	159,145

ENERGY, MINES AND RESOURCES—*Concluded*

	$
Dendron Resource Surveys Ltd Ottawa Ont	206,980
Environment Canada Hull Que	474,171
Fisheries and Oceans Ottawa Ont	305,692
Geophoto Services Calgary Alta	631,416
Harrington Temporary Services Ottawa Ont	231,079
Horler Information Inc Ottawa Ont	214,479
Innotech Aviation Ltd Nepean Ont	1,147,672
Intera Kenting Nepean Ont	723,924
Interra Technologies Ltd Ottawa Ont	452,297
Jaglem Management Consultants Ottawa Ont	101,199
Kelly Services Ltd Toronto Ont	192,499
Kenting Earth Sciences Ltd Ottawa Ont	133,655
Miller Communications Kanata Ont	625,226
More Personnel Nepean Ont	135,912
Narwhal Arctic Services Ltd Calgary Alta	193,858
National Research Council Canada Ottawa Ont	582,676
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	1,554,980
Network Personnel Inc Ottawa Ont	187,983
Northwest Industries Limited Edmonton Alta	126,358
Office Overload Calgary Alta	102,487
Prologic Systems Ltd Ottawa Ont	441,798
Public Service Commission of Canada Ottawa Ont	452,006
Public Works Canada Ottawa Ont	429,388
Quantum Management Services Ltd Ottawa Ont	130,394
SHL Systemhouse Inc Ottawa Ont	171,697
Spot Image Paris France	1,518,917
Statistics Canada Ottawa Ont	108,376
Supply and Services Canada Ottawa Ont	7,061,043
Terra Surveys Ltd Ottawa Ont	426,990
US Department of Commerce (NOAA) Rockville Md USA	697,638
University of Toronto Toronto Ont	108,864
White Ottenheimer & Green Solicitors St John's Nfld	113,156
York Advertising Limited Ottawa Ont	458,077

Atomic Energy Control Board $6,014,556

Computer services (informatic) $36,217

Engineering and architectural services $261,907

Health and welfare services $17,399

Legal services $21,198

Protection services $29,838

Scientific services $4,188,213

Atomic Energy of Canada Limited Ottawa Ont	2,104,413
MacLaren Plansearch Inc Willowdale Ont	275,532
Seismican Geophysical Ltd North York Ont	112,974

Training and educational services—Public servants $372,579

Other professional services $659,458

Ontario Ministry of Labour Toronto Ont	272,455

Other services $427,747

Prior Data Services Ltd Kanata Ont	153,818

National Energy Board $1,004,276

Accounting services $11,759

Computer services (informatic) $67,283

Engineering and architectural services $18,905

Legal services $350

Protection services $98,236

Training and educational services—Public servants $176,091

	$
Other professional services $264,013	
Other services $367,639	

ENVIRONMENT $168,428,865

Department $168,428,865

ADMINISTRATION PROGRAM $18,569,573

Accounting services $375,016

Computer services (informatic) $384,675

Engineering and architectural services $16,353

Legal services $67,845

Protection services $238,573

Pinkertons of Canada Ltd Ottawa Ont	222,225

Scientific services $414,802

Training and educational services—Non-public servants $195

Training and educational services—Public servants $911,190

Acres International Ltd Niagara Falls Ont	250,195
Albini Formation Montpellier Que	112,086
Digital Equipment of Canada Ottawa Ont	106,737

Other professional services $6,910,081

Coopers & Lybrand Consulting Group Ottawa Ont	109,456
Cossette Communication Marketing Vancouver BC	353,823
Dataline Mississauga Ont	436,685
Densan Consultants Ltd Ottawa Ont	101,206
Digital Equipment of Canada Ottawa Ont	166,595
Perley & Hurley Ltd Toronto Ont	148,898
Silmac Silver Mgnt Consulting Inc Ottawa Ont	114,641
Temple Scott Associates Inc Ottawa Ont	153,200

Other services $9,250,843

Barbara Personnel Inc Ottawa Ont	334,657
Harrington Temporary Services Ottawa Ont	161,167
Human Resouces International Ottawa Ont	163,103
Cossette Communication-Marketing Montreal Que	273,488
Personnel Outaouais Hull Que	103,407
Quantum Management Services Ltd Ottawa Ont	179,548
Rejane Personnel Inc Hull Que	192,844
Selective Placements Ottawa Ont	155,026

ENVIRONMENTAL SERVICES PROGRAM $88,743,869

Accounting services $219,700

Computer services (informatic) $2,248,325

Computertime Montreal Que	104,605
Les industries Fournier Inc Black Lake Que	568,321

Engineering and architectural services $3,219,250

ADGA Ltd Ottawa Ont	533,704
Canadian Astronautics Ltd Ottawa Ont	276,885
CH2M Hill Engineering Ltd Waterloo Ont	272,086
Enviromega Ltd - Cambellville Ont	239,487
McMaster University - Hamilton Ont	165,026
US Department of Commerce Chicago Ill USA	168,605

Health and welfare services $1,247

Legal services $264,247

ENVIRONMENT—*Concluded*

	$
Protection services $765,161	
Canadian Corps of Commissionaires:	
Hamilton Ont	256,136
Ottawa Ont	122,970
Saskatoon Sask	129,155
Scientific services $19,523,224	
ADGA Ltd Ottawa Ont	159,400
Agriculture Canada Regina Sask	120,000
Aipellee Arctic Enterprises Clyde River NS	204,495
Barringer Research Ltd Rexdale Ont	128,869
Brander Smith Vancouver BC	125,170
Canadian Petroleum Association Calgary Alta	105,000
Cantest Ltd Vancouver BC	123,543
Centre spécialisé des pêches Grande-Rivière Que	137,164
Dupré Pierre Ste-Agathe Que	120,475
Environmental Science Ltd Sidney BC	104,998
Government of Quebec Quebec City Que	2,761,133
Groupe environnement Shooner Inc Loretteville Que	121,100
Maclaren Plansearch Ltd Halifax NS	259,295
Norland Science Ottawa Ont	135,962
Novalab Lachine Que	379,812
Pride of the North Pickle Lake Ont	114,602
Procean Ste-Foy Que	147,056
Seaconsult Marine Research Ltd Vancouver BC	100,269
SNC Inc Montreal Que	110,000
Toonooik Coop Pond Inlet NWT	207,367
Université McGill Montreal Que	183,024
Virga Met Services Fort Chipewyan Alta	181,601
Wessel Dave Bryden Ont	106,286
West Baffin Eskimo Coop Ltée Cape Dorset NWT	184,682
Training and educational services—Non-public servants $27,005	
Training and educational services—Public servants $2,270,805	
Other professional services $27,105,934	
Analex Inc Laval Que	262,080
Association Industries forestières canadiennes Quebec Que	107,517
Auscan Inc Austin Texas USA	152,555
Beak Association Consultants Ltd:	
Brampton Ont	170,600
Saskatoon Sask	107,950
Bristol Aerospace Winnipeg Man	121,263
Canadian Standard Association Rexdale Ont	607,158
Cascades Joliette Que	130,479
Chemical Abstract Service Columbus Ohio USA	539,034
Dearborn Chemical Company Ltd Mississauga Ont	314,135
Ecole Polytechnique Montreal Que	147,400
Energy Pathways Inc Ottawa Ont	108,165
Institut national de recherche scientifique Ottawa Ont	660,311
Intera Technologies Ltd Calgary Alta	9,077,575
Lavalin Environment Montreal Que	107,224
Ortech International Mississauga Ont	144,995
PHD Associates Rexdale Ont	113,785
PPG Canada Inc Beauharnois Que	100,000
Procean Ste-Foy Que	145,300
Scientific Instrumentation Ltd Sasakatoon Sask	176,340
S H L Systemhouse Ltd Ottawa Ont	141,856
SNC Inc Montreal Que	288,553
Thermonic Inc Ville d'Anjou Que	121,551
Unisearch Associates Inc Concord Ont	176,899
Université Laval Quebec Que	232,516
Other services $33,098,971	
Agrodev Toronto Ont	135,951
Angus Employment Hamilton Ont	367,951
Barbara Personnel Inc Hull Que	116,177
Bradley Air Services Carp Ont	1,742,035
Chemical Abstract Service Columbus Ohio USA	407,995
Control Data Mississauga Ont	111,141
Cray Research Inc Mendota Heights Minn USA	197,000
Dataline Inc Mississauga Ont	313,054
DI Associates Inc Toronto Ont	171,108
Ian Martin & Associates Toronto Ont	600,016
Kelly Temporary Services Toronto Ont	130,767
Maureen Payne & Associates St-Albert Alta	455,145
Mc Donald Dettwiler Richmond BC	567,785
McLeary & Associates Vancouver BC	238,460
Narwhal Calgary Alta	269,149
Office Overload Montreal Que	101,101
Personnel Metro Inc Montreal Que	151,170
Réjane Personnel Inc Hull Que	206,126
Sorbus Canada Ltd Toronto Ont	256,975
STM Systems Corp:	
Mississauga Ont	172,454
Willowdale Ont	105,519
Superb Keypunch Scarborough Ont	104,852
White Star Cleaning Services Hamilton Ont	171,585
PARKS PROGRAM $61,115,423	
Accounting services $25,561	
Computer services (informatic) $413,918	
Engineering and architectural services $34,683,526	
Denis St-Louis et Associés Quebec Que	118,021
Department of Public Works:	
Edmonton Alta	14,191,021
Ottawa Ont	11,993,463
Dessau Inc Laval Que	167,342
Douglas Steen Architects Ltd Saint John NB	102,952
D'Hallorau Campbell Consultants Ltd Halifax NS	195,895
Simpson Roberts Wappel Calgary Alta	123,573
Trow Consulting Engineers Ltd Brampton Ont	104,748
Health and welfare services $46,569	
Legal services $307,283	
Protection services $3,172,226	
Canadian Corps of Commissionaires:	
Halifax NS	411,364
Ottawa Ont	302,514
St John's Nfld	234,232
Winnipeg Man	201,497
National Protection Inc Ottawa Ont	139,802
Scientific services $1,817,569	
Fisheries and Oceans Ottawa Ont	366,000
Lavallin Environment Montreal Que	125,000
University of Alberta Edmonton Alta	129,600
Training and educational services—Non-public servants $96,701	
Training and educational services—Public servants $921,702	
Other professional services $5,367,703	
Department of Environment Ottawa Ont	264,400
Dominion Textiles Inc Montreal Que	128,787
Leach Textiles Inc Huntingdon Que	305,582
Other services $14,262,665	
Airport Transfer Limited Dartmouth NS	230,000
Baddeck Lions Club Baddeck NS	115,503
Chatham Coach Lines Chatham Ont	143,149
Department of the Environment Ottawa Ont	544,000
Department of Supply and Services Ottawa Ont	2,022,423
Fortier Associates Misku Alta	151,447
Halifax Citadel Foundation Halifax NS	256,791
Kusawa Contracting Ltd Vancouver BC	144,939
Manpower Temporary Services Moncton NB	425,315
Skigate Band Council Queen Charlotte BC	241,191

EXTERNAL AFFAIRS $111,813,387

Department $91,272,045

$

CANADIAN INTERESTS ABROAD PROGRAM
$91,103,345

Accounting services $1,060,132

Computer services (informatic) $3,238,694

AMY Associates Ottawa Ont	362,889
CGI information systems Ottawa Ont	101,473
Rivera Hartling Systems Ltd Kingston Ont	497,715
Systematix Ottawa Ont	556,179

Engineering and architectural services $2,035,328

Construction Planning Guernsey Cannel Islands England	118,320
Department of Public Works Ottawa Ont	294,623
Poon Gardner Billington Vancouver BC	112,236

Health and welfare services $648,614

Allex Williams Surrey England	105,509
Salzman Nancy Dr Montreal Que	218,655

Legal services $2,138,221

Department of Public Works Ottawa Ont	138,653
Miller and Chevalier Washington DC USA	622,901
Steptoe and Johnson Washington DC USA	246,527

Protection services $10,433,410

Canadian Corps of Commissionaires Ottawa Ont	2,372,131
Department of National Defence Ottawa Ont	1,111,934
Geiso Paris France	100,660
Ironside Ltd Douglas Isle of Man England	113,125
K K Senon Tokyo Japan	136,519

Training and educational services—Non-public servants $1,164,680

Training and educational services—Public servants $4,192,611

Ecole de Langues Gérard Caron Vanier Ont	145,350
Gemada Management Inc Ottawa Ont	115,297
Industrial Accident Prevention Toronto Ont	594,191
International Tele-Film Toronto Ont	283,302
Lemmex and Associates Limited Ottawa Ont	116,491
Public Service Commission/ Staff Development Ottawa Ont	225,180
Rivera Hartling Systems Ltd Kingston Ont	106,578
United States Dept of State Arlington Va USA	140,641

Other professional services $14,356,195

Association of Universities and Colleges Ottawa Ont	175,181
Burgener Lachapelle Kilpatrick Architects Calgary Alta	192,363
Dalhousie University Halifax NS	207,695
Eric Goodman and Associates Inc Ottawa Ont	159,690
Fortex West Germany	235,075
Globe Graphics Toronto Ont	124,832
Government Consulting Group Ottawa Ont	144,104
Gowling Strathy and Henderson Ottawa Ont	160,191
Industry, Science and Technology Ottawa Ont	286,948
Inmacon Group Inc Ottawa Ont	100,589
Institute for Research on Public Policy Ottawa Ont	1,397,945
Rivera Hartling Systems Ltd Kingston Ont	300,932
Department Supply and Services Ottawa Ont	345,490
Statistics Canada Ottawa Ont	142,371
Team Approach Ltd Ottawa Ont	294,523
The Foundation Co of Canada Scarborough Ont	1,381,195
University of Toronto Toronto Ont	163,467
York University North York Ont	223,658

Other services $51,835,460

ADGA (Group) Ottawa Ont	130,593
AIM Personnel Services Ottawa Ont	127,026
AIM Technical Services Ottawa Ont	144,976
AMS Management Systems Ottawa Ont	243,008
Association of Universities and Colleges Ottawa Ont	755,447
Automajic Cleaning Services London England	101,876
Barbara Personnel Inc Ottawa Ont	401,094
Boyd Moving and Storage Ltd Ottawa Ont	392,535
Bradson Mercantile Ottawa Ont	230,853
Burton's Limousine Services Ottawa Ont	113,035
CLA Personnel Ottawa Ont	114,016
Canada Post Corporation Ottawa Ont	880,740
CGI Information Systems Ottawa Ont	161,929
Charland Ottawa Ont	109,907
Chefford Computer Nepean Ont	181,436
Communications Serv-media Ottawa Ont	1,809,866
Comtempro Service Inc Ottawa Ont	121,116
Crawley and McCracken Co Ltd Ottawa Ont	206,548
Department of National Defence Ottawa Ont	1,910,616
Exocron Systems Corp Ottawa Ont	141,653
Fortex West Germany	109,916
Gemada Management Inc Ottawa Ont	115,297
General Maintenance Service Co Washington DC USA	293,435
GOM entreprise de nettoyage Paris France	183,269
Human Resources International Ltd Ottawa Ont	230,255
Industry, Science and Technology Ottawa Ont	382,544
International Council for Canadian Studies Ottawa Ont	403,734
Kestrel Services London England	320,397
Lemmex and Associates Ltd Ottawa Ont	133,785
M G Transport Ville St-Laurent Que	180,945
Maruki Fudosan Tokyo Japan	138,949
Network Personnel Ottawa Ont	368,178
Panalpina Inc Montreal Que	100,963
Press News Limited Toronto Ont	295,583
Privy Council Office Ottawa Ont	372,044
Prologic Systems Ltd Ottawa Ont	190,713
Department of Public Works Ottawa Ont	682,720
Remuera Corporation Ottawa Ont	547,532
Rivera Hartling Systems Ltd Kingston Ont	122,947
SHL Systemhouse Ltd Ottawa Ont	478,499
Sodexo Canada Inc Montreal Que	341,322
Department of Supply and Services Ottawa Ont	4,592,154
SPI Consultants Ottawa Ont	110,874
Standards Council of Canada Ottawa Ont	468,000
Systematix Ottawa Ont	340,764
Taylor Ottawa Ont	100,973
Temporarily Yours Ottawa Ont	260,862
The 500 Selection Services Ltd Ottawa Ont	146,769
Unilink International Media Agincourt Ont	102,929
United States Dept of State Arlington Va USA	140,641
York Advertising Ltd Ottawa Ont	120,967

WORLD EXIBITIONS PROGRAM
$168,700

Other professional services $152,424

Department of Supply and Services Ottawa Ont	152,424

Other services $16,276

Canadian International Development Agency $19,280,458

Accounting services $253,334

SSC/ Government Consulting Group Hull Que	147,247

Computer services (informatic) $6,884,761

A P G Inc Ottawa Ont	941,919
A Q R Management Services Inc Gloucester Ont	890,569
ASG Inc Orleans Ont	600,171

EXTERNAL AFFAIRS—*Concluded*

	$
Atkinson Tremblay & Associates Inc Ottawa Ont	123,620
Canadian Informatics Corporation Ltd Ottawa Ont	479,568
Canadian Technology Marketing Group Ltd Ottawa Ont	881,910
Densan Consultants Ltd Ottawa Ont	139,807
Exocom Systems Corporation Ottawa Ont	356,948
Information Management & Technology Consultants Ottawa Ont	232,646
R Flaman Management Partners Ltd Ottawa Ont	318,593
Secor Inc Montreal Que	577,636
Synerlogic Inc Ottawa Ont	101,571

Legal services $1,183

Protection services $1,385,360

Department of Public Works Ottawa Ont	1,248,292

Training and educational services—Public servants $2,064,743

Gray Bridge International Consulting Inc Hull Que	114,735
R Flaman Management Partners Ltd Ottawa Ont	177,069
Université de Montréal Montreal Que	176,430

Other professional services $7,033,271

Aga Khan Foundation Canada Toronto Ont	150,000
Associated Information Managers Ottawa Ont	125,250
Deloitte & Touche Management Consultants Ottawa Ont	193,154
Department of Public Works Ottawa Ont	399,640
G Dunn Records Management Services Inc Nepean Ont	193,734
SSC/ Communications Client Service Hull Que	2,419,831
SSC/ Exposition and Audio-Visual Hull Que	731,278
York Advertising Ltd Ottawa Ont	577,196

Other services $1,657,806

Barbara Personnel Inc Ottawa Ont	189,185
Bradson Personnel Services Ottawa Ont	333,457
CLA Uni-Personnel Hull Que	189,586
Norrel Temporary Services of Canada Etobicoke Ont	162,458

Canadian Secretariat $353,271

Computer services (informatic) $1,888

Legal services $250,912

Training and educational services—Public servants $57,385

Other professional services $22,000

Other services $21,086

International Joint Commission $907,613

Accounting services $75,000

Training and educational services—Public servants $25,883

Other professional services $12,719

Other services $794,011

Environment Canada Ottawa Ont	300,574

FINANCE $31,892,132

Department $12,620,074

FINANCIAL AND ECONOMIC POLICIES PROGRAM $12,620,074

Computer services (informatic) $271,901

IST L'Industrielle-Services Techniques Montreal Que	180,637

Legal services $771,756

Canada Deposit Insurance Corporation Ottawa Ont	124,606
Statistics Canada Ottawa Ont	149,342

Protection services $1,589,304

Canadian Corps of Commissionaires Ottawa Ont	1,503,673

Training and educational services—Public servants $341,562

Other professional services $3,431,945

Conference Board of Canada Ottawa Ont	117,113
Goldman Sachs & Co New York NY USA	300,000
Graphic Partners Ottawa Ont	116,691
Peat Marwick Mitchell & Co Toronto Ont	144,635
Price Waterhouse Management Co Ottawa Ont	318,155

Other services $6,213,606

Barbara Personnel Inc Ottawa Ont	162,612
Bradson Personnel Services Ottawa Ont	268,174
Data Resources Inc Toronto Ont	125,329
500 Selection Services Ltd Ottawa Ont	227,920
Harrington Marketing Inc Ottawa Ont	257,043
Human Resources International Ottawa Ont	299,121
Quantum Management Services Ltd Montreal Que	1,579,225
Temporarily Yours Ltd Toronto Ont	179,667
Statistics Canada Ottawa Ont	101,999
Supply and Services Canada/PASS Ottawa Ont	480,714

Auditor General $7,963,733

Accounting services $2,938,511

Arthur Andersen & Co Ottawa Ont	110,544
Deloitte & Touche Ottawa Ont	339,424
Goss Gilroy & Associates Ltd Ottawa Ont	112,644
Malette Benoît Boulanger Rondeau & Associés Montreal Que	142,882
Peat Marwick Thorne Toronto Ont	334,342
Price Waterhouse Toronto Ont	149,904
Raymond Chabot Martin Paré Montreal Que	109,320

Computer services (informatic) $988,781

Applied Silicon Inc Ottawa Ont	138,580
Minasu Information System Ltd Gloucester Ont	251,553
Silico Computer Systems Ltd Nepean Ont	205,899

Legal services $3,600

Protection services $44,569

Training and educational services—Non-public servants $380,339

Peat Marwick Thorne Toronto Ont	158,345

Training and educational services—Public servants $247,006

Other professional services $1,610,068

Other services $1,750,859

Network Personnel Inc Ottawa Ont	110,926
T E S Contract Services Inc Toronto Ont	117,842

Canadian International Trade Tribunal $540,989

Computer services (informatic) $43,159

Legal services $43,907

Training and educational services—Public servants $36,967

Other professional services $265,101

Other services $151,855

FINANCE—*Concluded*

$

Office of the Superintendent of Financial Institutions $9,048,459

Accounting services $6,755,089

Coopers & Lybrand Toronto Ont	1,162,000
Deloitte & Touche Toronto Ont	4,111,634
Peat Marwick Stevenson-Kellog Toronto Ont	440,623
Peat Marwick Thorne Toronto Ont	549,317
Price Waterhouse Toronto Ont	236,088
Supply and Services Canada Hull Que	122,000

Legal services $87,818

Protection services $82,488

Training and educational services—Public servants $215,776

Other professional services $876,776

Deloitte & Touche Toronto Ont	197,000

Other services $1,030,512

Reuters Information Services (Canada) Ltd Toronto Ont	115,824
STM Systems Corporation Ottawa Ont	414,910

Privatization and Regulatory Affairs $1,718,877

Computer services (informatic) $22,892

Training and educational services—Public servants $46,199

Other professional services $1,435,947

Finance Canada Ottawa Ont	100,000
Landcaster Advisors Inc Toronto Ont	200,000
Rothschild Canada Inc Toronto Ont	600,000
Wood Gundy Inc Toronto Ont	300,000

Other services $213,839

FISHERIES AND OCEANS $92,024,126

Department $92,024,126

Accounting services $762,303

SSC/ Audit Services Bureau Hull Que	236,453
SSC/ Consulting and Audit Canada Hull Que	175,711

Collection agency services $5,295

Computer services (informatic) $6,697,440

AJJA Information Technology Ottawa Ont	197,114
Dataline Inc Mississauga Ont	110,000
Dunn & Bradstreet Software Toronto Ont	354,138
Fleet Technology Limited Kanata Ont	135,528
Gabriel Bandel & Assoc Ltd Vancouver BC	144,071
Iota Consulting Ltd Ottawa Ont	117,721
JO Thomas & Assoc Ltd Vancouver BC	264,133
Maritime Tel & Tel Halifax NS	108,335
Monenco Information Systems Inc Ottawa Ont	100,051
Prologue Management Planning Ottawa Ont	169,028
STM Systems Corp Ottawa Ont	1,168,346
Synerlogic Halifax NS	132,309
VK Computer Systems Ottawa Ont	103,172
West Coast Oceanography Inc Sidney BC	107,665

Engineering and architectural services $7,466,488

Kerr Wood Leidel Assoc Ltd North Vancouver BC	256,150
Knudson Engineering Ltd Perth Ont	154,998
Newfoundland Exchequer Account St John's Nfld	4,007,004
Public Works Canada (HQ) Ottawa Ont	1,188,406

Health and welfare services $106,649

Legal services $2,150,129

Baker Newby & Co Chilliwack BC	168,480
Jones Emery & MacDonald Victoria BC	100,645
Mercer MacNab & Vavasour St John's Nfld	146,552

Protection services $2,485,851

Asci-Biorex Inc Ste-Foy Que	158,901
Canadian Corps of Commissionaires (HQ) Ottawa Ont	2,075,051

Scientific services $19,597,935

Arctic Sciences Ltd Sidney BC	175,978
ASA Consulting Dartmouth East NS	125,456
Asci-Biorex Inc Ste-Foy Que	138,423
Atlantic Salmon Federation St Andrews NB	214,135
BDR Research Limited Halifax NS	121,249
Canship Ltd St John's Nfld	449,913
Collecte Localisation France	138,722
Dalhousie University Halifax NS	428,008
Environment & Resource Mgmt Grand Falls Nfld	246,146
Environment Canada Toronto Ont	115,000
ESL Environmental Sciences Ltd Sidney BC	171,425
Geophysique GPR International Longueuil Que	229,180
Great Lakes Fisheries Commission Ann Harbor Mich USA	746,128
Huntsman Marine St Andrews NB	138,444
Institut national de recherches Rimouski Que	103,882
JA Taylor and Associates Sidney BC	104,844
JC Lee and Assoc Ltd Nanaimo BC	184,065
JO Thomas & Assoc Ltd Vancouver BC	1,541,820
KGS Group Winnipeg Man	178,188
Laboratoires SAB Inc Montreal Que	123,976
LGL Ltd Sidney BC	409,177
Newfoundland Exchequer Account St John's Nfld	1,293,098
Oceanetic Measurements (1989) Ltd Sidney BC	102,470
P & M Personnel Services Mission BC	109,893
Scotia Fundy Catch Monitoring Halifax NS	156,000
Sea Lamprey Control Ctr Burlington Ont	380,000
Seaconsult Marine Research Vancouver BC	105,684
Seakem Analytical Services Sidney BC	322,626
Service Argos Inc Landover Md USA	138,131
Terra Survey Ltd Sidney BC	477,867
Triton Environmental Consulting Richmond BC	373,344

Training and educational services—Non-public servants $89,982

Training and educational services—Public servants $2,098,563

Other professional services $10,034,626

Canadian Saltfish Corp St John's Nfld	135,280
Energy, Mines and Resources Ottawa Ont	106,415
Fishery Products International St John's Nfld	135,293
FTA Consultants Shediac NB	104,231
JPEC Limited Spencerville Ont	118,769
LGL Ltd Sidney BC	353,439
National Research Council Ottawa Ont	374,627
Natural Sciences and Engineering Research Council Ottawa Ont	100,000
Nova Scotia Department of Fisheries Halifax NS	300,000
Peat Marwick Stevenson & Kellogg Ottawa Ont	147,356
PEI Fisheries & Aquaculture Charlottetown PEI	149,203
Public Works Canada (HQ) Ottawa Ont	920,600
Regional Development Corporation Fredericton NB	726,881
Seaconsult Ltd Vancouver BC	118,459
Supply and Services Canada (HQ) Hull Que	101,115

FISHERIES AND OCEANS—*Concluded*

	$
Other services $40,528,865	
ACSI - Biorex Ste-Foy Que	519,625
Aerodat Limited Mississauga Ont	129,853
Archipelago Marine Research Victoria BC	215,253
Barbara Personnel Inc Ottawa Ont	186,101
Beothuk Data Systems Ltd St John's Nfld	3,400,072
Bermbach & Associates Vancouver BC	118,561
Bon Accord Enterprises Parksville BC	247,060
Boreal Services Bella Coola BC	318,380
Bradson Mercantile Inc Ottawa Ont	282,375
Chehalis Indian Band Agassiz BC	102,004
Control Data Canada Ltd Mississauga Ont	105,920
Cowichan Band Council Duncan BC	398,443
D'Arcy Investment Corporation D'Arcy BC	174,727
Dataline Inc Mississauga Ont	443,917
Davies DJ Ltd Victoria BC	501,017
Diversified Ova Tech Ltd Merrit BC	730,287
Environment Canada (HQ) Hull Que	190,084
Fort Babine Enterprise Society Smithers BC	153,500
Harrington Temporary Services Ottawa Ont	276,143
Heiltsuk Band Council Port Hardy BC	178,021
Horizon Maintenance Sparkle Co Dartmouth NS	132,765
Hurley Fisheries Consulting Dartmouth NS	2,234,913
Informat Don Mills Ont	135,837
Kelly Temporary Services Toronto Ont	483,455
Kincolith Band Council Kincolith BC	188,582
Kispiox Indian Band Hazelton BC	230,197
Kitasoo Band Council Vancouver BC	189,223
Kitimat Business Overload Kitimat BC	116,084
Manpower Temporary Services Moncton NB	138,013
Masset Band Council Masset BC	149,920
Nanaimo Community Employment Advisory Society Nanaimo BC	345,150
New Communication Concepts Ltd Vancouver BC	154,071
Nfld and Labrador Computer Services St John's Nfld	109,595
Nimpkish Indian Band Campbell River BC	174,305
North Thompson Indian Band Barriere BC	130,318
Northern Vancouver Island Salmonid Enhancement Society Port Hardy BC	268,165
Oweekeno Indian Band Port Hardy BC	192,115
Personnel Department The Vancouver BC	609,820
PF Collins Customs Broker St John's Nfld	102,816
Powell River Salmon Society Powell River BC	231,425
Prime Personnel Victoria BC	497,173
Public Works Canada (HQ) Ottawa Ont	1,249,807
Qualicum Band of Indians Qualicum Beach BC	264,701
San Juan Enhancement Society Port Renfrew BC	156,920
SSC Commercial Acquisitions Hull Que	812,461
SSC Inspection & Technical Services Hull Que	206,550
Seaspring Salmon Farm Ltd Chemainus BC	113,513
Sechelt Indian Band Sechelt BC	204,725
Seymour Salmonid Society North Vancouver BC	160,250
Skeetchestn Indian Band Savona BC	109,413
Skidegate Band Council Queen Charlotte City BC	121,510
Sliammon Indian Band Powell River BC	217,183
Streamline Consulting Services Ladysmith BC	304,725
Supply and Services Canada (HQ) Hull Que	4,756,498
Supreme Building Maintenance Nanaimo BC	109,170
Temporarily Yours Vancouver BC	1,036,331
Terrace Salmonid Enhancement Society Terrace BC	215,640
The 500 Selection Services Ltd Ottawa Ont	323,082
Thornton Creek Enhancement Society Ucluelet BC	139,623
Tla-O-Qui-Aht First Nations Tofino BC	160,840
Toboggan Creek Salmon & Steelhead Enhancement Society Smithers BC	178,827
Tom Bursey Cleaners Ltd St John's Nfld	115,905
Triton Environmental Consulting Richmond BC	609,830

FORESTRY $11,521,900

	$
Accounting services $463,711	
Computer services (informatic) $788,103	
Infotrack Consulting Inc Victoria BC	137,821
Simons H A Montreal Que	389,634
Engineering and architectural services $253,836	
Health and welfare services $59	
Legal services $6,535	
Protection services $268,002	
Corps canadien des commissionnaires Ste-Foy Que	101,010
Scientific services $534,647	
Training and educational services—Non-public servants $34,085	
Training and educational services—Public servants $643,994	
Other professional services $5,025,736	
CIBC - Research London UK	139,844
Forintek Canada Vancouver BC	424,574
M Kean Resources Inc Timmins Ont	103,886
NSERC Graduate Supp Program Ottawa Ont	353,870
Simon Fraser University Webster Burnaby BC	138,309
University of New Brunswick Fredericton NB	182,543
Other services $3,503,192	

GOVERNOR GENERAL $838,658

	$
Accounting services $4,428	
Computer services (informatic) $2,915	
Legal services $7,806	
Training and educational services—Public servants $27,923	
Other professional services $139,342	
Other services $636,244	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $64,991,661

Department $64,991,661

	$
ADMINISTRATION PROGRAM $9,528,728	
Accounting services $1,675,827	
Arthur Andersen & Co Ottawa Ont	148,132
BDO Ward Malette Ottawa Ont	156,917
Coopers and Lybrand Ottawa Ont	136,825
Peat Marwick Thorne Ottawa Ont	482,304
Price Waterhouse Ottawa Ont	145,080
Supply and Services Canada Ottawa Ont	296,090
Computer services (informatic) $285,125	

INDIAN AFFAIRS AND NORTHERN DEVELOPEMENT—*Concluded*

	$
Engineering and architectural services $3,514,910	
Public Works Canada Ottawa Ont	3,514,910
Health and welfare services $3,498	
Protection services $15,658	
Training and educational services—Non-public servants $891	
Training and educational services—Public servants $334,776	
Public Service Commission Ottawa Ont	106,278
Other professional services $2,252,713	
CDN Facts Ottawa Ont	120,407
Coopers & Lybrand Ottawa Ont	150,420
Cowie I B Ottawa Ont	100,000
Supply and Services Canada Ottawa Ont	594,494
Other services $1,445,330	
Industrielle-Services Techniques Montreal Que	124,409
Supply and Services Canada Ottawa Ont	159,027
INDIAN AND INUIT AFFAIRS PROGRAM $45,941,737	
Accounting services $279,604	
Peat Marwick Thorne Ottawa Ont	131,560
Collection agency services $69,857	
Computer services (informatic) $3,224,130	
Atkinson Tremblay & Association Ottawa Ont	292,992
Brant Computer Services Ltd Ottawa Ont	248,295
Flaman R Ottawa Ont	181,500
Monenco Information Systeme Calgary Alta	199,841
Nutat Technologies Inc Ottawa Ont	805,779
SNI Systems Network Ottawa Ont	253,075
Systems Interface Inc Nepean Ont	228,432
Engineering and architectural services $18,396,225	
Beliveau-Couture Inc Sainte-Foy Que	188,322
Public Works Canada:	
Halifax NS	960,247
Edmonton Alta	2,522,796
Ottawa Ont	511,248
Quebec Que	2,278,656
Toronto Ont	4,314,300
Vancouver BC	169,656
Winnipeg Man	2,908,504
Health and welfare services $1,852,920	
Le Centre Garry Taylor Beaconsfield Que	128,057
Seven Regions Health Centre Gladstone Man	113,179
Legal services $1,103,416	
Harper Grey Easton & Co Vancouver BC	213,403
McCarty & Tetrault Avocat Calgary Alta	335,867
Preston Willis and Leitch Whitehorse YT	120,365
Protection services $4,282,912	
Justice Institute of BC Vancouver BC	270,482
Scientific services $613	
Training and educational services—Non-public servants $282,903	
Training and educational services—Public servants $1,375,801	
Other professional services $9,157,191	
Archambault R Montreal Que	240,506
Cowie Ian B Ottawa Ont	196,043
Holmes J Ottawa Ont	124,477
Nutat Technologies Inc Ottawa Ont	106,176
Osborne D E Ottawa Ont	117,109
Primo Contractors Saanichton BC	138,900
Public Works Canada:	
Ottawa Ont	852,588
Saskatoon Sask	2,065,277
Vancouver BC	213,064
Read Abstracts Ottawa Ont	115,500
R Flaman Management Ottawa Ont	377,410
Shanahan Research Ottawa Ont	127,823
Statistics Canada Ottawa Ont	139,472
Supply and Services Canada Ottawa Ont	209,401
T E Koepke Consulting Whitehorse YT	190,162
Whittington M S Ottawa Ont	138,206
Other services $5,916,165	
Action Personnel Ottawa Ont	107,766
L'Industrielle-Services Techniques Montreal Que	1,650,328
Supply and Services Canada Ottawa Ont	747,791
The 500 Selection Services Ltd Ottawa Ont	215,568
NORTHERN AFFAIRS PROGRAM $9,521,196	
Accounting services $1,417,367	
COGLA Calgary Alta	1,396,000
Computer services (informatic) $204,594	
Engineering and architectural services $432,128	
Public Works Canada Vancouver BC	250,150
Health and welfare services $15,524	
Legal services $42,890	
Protection services $12,010	
Scientific services $205,921	
Training and educational services—Non-public servants $7,294	
Training and educational services—Public servants $231,454	
Other professional services $4,203,778	
Aurum Geological Consultants Vancouver BC	199,892
Conair Aviation Limites Abbotsford BC	302,872
Energy, Mines and Resources Ottawa Ont	548,965
Environment Canada Ottawa Ont	235,354
Other services $2,748,236	
Bureau of Land Management Boise Idaho USA	265,246
Energy Forestry Land Wildlife Edmonton Alta	149,085
Environment Canada Regina Sask	710,000
Environment Canada Vancouver BC	329,128
Industrial Life Technical Service Montreal Que	181,067
Kusawa Contracting Ltd Vancouver BC	409,167
Province of British Columbia Victoria BC	140,436
Supply and Services Canada Ottawa Ont	116,253

INDUSTRY, SCIENCE AND TECHNOLOGY $204,466,906

Department $49,794,777

	$
INDUSTRY, SCIENCE AND TECHNOLOGY PROGRAM $44,049,345	
Accounting services $496,087	
Supply and Services Canada Ottawa Ont	315,206
Collection agency services $1,000	
Computer services (informatic) $6,423,282	
Canadian Informatics Corporation Ottawa Ont	1,113,425
First City Capital Ltd Ottawa Ont	217,246
Hartt & Page Ltd Ottawa Ont	493,187
IMTC (Ottawa) Ottawa Ont	151,992
L'Industrielle-Services Techniques Inc Montreal Que	163,540
LGS Group Inc Ottawa Ont	489,852
Quantum Information Resources Ltd Ottawa Ont	763,450
RVO Systems Inc Ottawa Ont	491,294
RES Policy Research Inc Ottawa Ont	139,053
STM Systems Corp Ottawa Ont	908,274
The ACS Group Ltd Ottawa Ont	106,095
Wilcom Systems Ottawa Ont	281,198
Engineering and architectural services $199,113	
Health and welfare services $195	
Legal services $101,548	
Protection services $1,009,531	
Canadian Corps of Commissionaires Toronto Ont	947,397
Scientific services $132,032	
Training and educational services—Public servants $1,822,669	
PBSC Computer Training Centres Ottawa Ont	157,985
The Public Service Commission of Canada Ottawa Ont	145,342
Other professional services $21,548,366	
A&P Appledore Canada Ltd Halifax NS	162,709
Arthur D Little of Canada Limited Toronto Ont	190,975
Association of Universities and Colleges of Canada Ottawa Ont	436,175
Automation Marketing Strategies Inc Wellesley Mass USA	197,870
Business Advisory Centre of Hamilton Wentworth Hamilton Ont	100,000
Business Council on National Issues Ottawa Ont	266,666
Canada Consulting CRESAP Toronto Ont	409,500
Continental PIR Toronto Ont	558,095
Deloitte & Touche Management Consultants Ottawa Ont	398,572
DRI/McGraw-Hill Toronto Ont	111,999
Ernst & Young Toronto Ont	627,803
Goss Gilroy & Associates Ltd Ottawa Ont	147,727
Hickling Corp Ottawa Ont	183,050
Kormos Harris & Associates Canada Ltd Agincourt Ont	520,054
Kurt Salmon Associates Canada Ltd Montreal Que	167,020
Longwoods International Inc Toronto Ont	136,828
Market Facts of Canada Ltd Toronto Ont	231,500
Milligan and Company Inc Ottawa Ont	116,200
Murray Nicholas & Associates Inc Ottawa Ont	154,876
NGL Consulting Ltd Ottawa Ont	223,088
Peat Marwick Stevenson & Kellogg Ottawa Ont	428,058
Price Waterhouse Vancouver BC	187,725
Prospectus Publications Ltd Ottawa Ont	104,111
Richard Jones Consulting Services Winnipeg Man	134,501
SRI International Ottawa Ont	116,765
Supply and Services Canada Ottawa Ont	4,170,916
Systematix Nepean Ont	144,612
The Conference Board of Canada Ottawa Ont	133,631
The Coopers & Lybrand Consulting Group Toronto Ont	421,167
University of Guelph Guelph Ont	107,034
Young & Wiltshire Management Consultants Ottawa Ont	308,143
Other services $12,315,522	
Affinity Video Productions Ltd Ottawa Ont	115,274
AIM Personnel Services Ottawa Ont	128,240
Barbara Personnel Inc Ottawa Ont	559,018
Boyd Moving and Storage Ltd Ottawa Ont	128,633
CDI Temporary Services Ltd Ottawa Ont	111,743
External Affairs Canada Ottawa Ont	938,929
First City Capital Ltd Ottawa Ont	1,651,005
Harrington Temporary Services Ottawa Ont	207,683
L'Industrielle-Services Techniques Inc Montreal Que	1,302,855
Microstar Software Ltd Nepean Ont	188,748
Network Personnel Inc Ottawa Ont	180,597
NTA Welcome Committee Hull Que	125,000
Public Works Canada Hull Que	117,082
Rejane Personnel Inc Hull Que	150,638
SPI Consultants Limited Ottawa Ont	169,077
Statistics Canada Ottawa Ont	1,797,423
Steve Shaw Production Inc Toronto Ont	199,400
Supply and Services Canada Ottawa Ont	1,458,511
The 500 Selection Services (Ottawa) Ltd Ottawa Ont	393,061
Victor Interim Services Ottawa Ont	283,280
REGIONAL DEVELOPMENT AND ABORIGINAL ECONOMIC PROGRAM $5,745,432	
Accounting services $1,515,777	
Supply and Services Canada Ottawa Ont	1,235,748
Computer services (informatic) $288,285	
Engineering and architectural services $5,220	
Legal services $68	
Protection services $66,435	
Scientific services $275	
Training and educational services—Public servants $278,464	
Other professional services $2,743,105	
Cannor Resource Group Winnipeg Man	119,604
Ernst & Young Toronto Ont	108,000
Federal Business Development Bank Vancouver BC	221,505
Other services $847,803	

Canadian Space Agency $88,945,822

Accounting services $706,923	
Calian Technology Limited Kanata Ont	206,665
Supply and Services Canada Ottawa Ont	333,036
Collection agency services $2,071	
Computer Services (informatic) $4,375,664	
MacDonald Dettwiler and Associates Ltd Richmond BC	4,069,029
Engineering and architectural services $78,396,453	
Spar Aerospace Limited Ste-Anne-de-Bellevue Que	78,204,403
Health and welfare services $49	
Legal services $5,930	
Protection services $2,331	
Scientific services $3,133,496	
Calian Technology Limited Kanata Ont	1,558,625
Firstmark Technologies Ltd Ottawa Ont	586,343
MacDonald Dettwiler and Associates Ltd Richmond BC	369,003
Telesat Canada Gloucester Ont	134,576

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
Training and educational services—Public servants $46,272	
Other professional services $529,948	
Supply and Services Canada Ottawa Ont	260,664
Other services $1,746,685	
Barbara Personnel Inc Ottawa Ont	161,394
National Aeronautics and Space Admin Washington DC USA	299,000
Les services de gestion Quantum Ltee Montreal Que	120,482
Tele-Ressources Ltee Montreal Que	136,990

Investment Canada $1,112,081

Accounting services $25,276

Computer services (informatic) $94,581

Legal services $12,623

Protection services $26,665

Training and educational services—Public servants $60,103

Other professional services $15,407

Other services $877,426

National Research Council of Canada $46,747,406

Accounting services $717,230	
Peat Marwick Management Consultant Ottawa Ont	177,805
Young & Wiltshire Ottawa Ont	172,322
Supply and Services Hull Que	106,210
Computer services (informatic) $1,333,849	
Energy, Mines and Resources Ottawa Ont	194,000
Software Kinetics Stittsville Ont	189,903
Engineering and architectural services $12,649,014	
ADGA Ottawa Ont	208,129
AIT Corporation Nepean Ont	1,010,000
B M H Tech Inc Collingwood Ont	211,944
Basil Fearn Ltd St John's Nfld	582,173
Bristol Aerospace Winnipeg Man	450,883
Bubble Technology Chalk River Ont	108,378
C & C Associates Morganhill Calif USA	292,644
Canadian Astronautics Ltd Ottawa Ont	2,063,990
First Mark Technologies Ltd Ottawa Ont	225,129
Indoor Air Technologies Inc Ottawa Ont	240,769
Institute for Space North York Ont	151,943
MPB Technology Dorval Que	241,327
Philip A Lapp Ltd Toronto Ont	115,191
Routes Inc Kanata Ont	353,878
Sed Systems Saskatoon Sask	323,560
Thompson and Neilson Electronics Ottawa Ont	201,052
University of Toronto Toronto Ont	453,987
Universite Laval Montreal Que	138,935
University of:	
British Columbia Vancouver BC	409,691
Toronto Toronto Ont	157,359
Victoria Victoria BC	106,732
Health and welfare services $29,152	
Legal services $226,015	
Fetherstonaugh & Co Montreal Que	105,359
Protection services $1,902,175	
Canadian Corps of Commissionaires:	
Montreal Que	248,765
Ottawa Ont	950,051
Saskatoon Sask	154,622
St John's Nfld	182,256
Winnipeg Man	174,284
Scientific services $10,324,472	
Aastra Aerospace Downsview Ont	121,389
Acquired Intelligence Inc Victoria BC	411,395
Canada-France-Hawaii Telescope Kamuela Hawaii USA	317,215
Det Norske Calgary Alta	323,191
Dynacon Enterprises Ltd Downsview Ont	421,639
First Mark Technologies Ltd Ottawa Ont	386,431
Fleet Technology Kanata Ont	128,108
McGill University Montreal Que	123,313
Micromedia Toronto Ont	186,672
MPB Technology Dorval Que	306,629
Rose Technology Willowdale Ont	922,750
Ryerson Polytechnical Institute Toronto Ont	176,369
Softwords Victoria BC	410,729
Spevtum Communications Peterborough Ont	255,554
The University of Manitoba Winnipeg Man	107,184
Thompson CSF Systems Canada Inc Nepean Ont	150,558
University of:	
Toronto Toronto Ont	727,215
Calgary Calgary Alta	478,135
Alberta Edmonton Alta	112,936
British Columbia Vancouver BC	314,945
York University North York Ont	140,633
Training and educational services—Non-public servants $194,628	
Training and educational services—Public servants $800,424	
Other professional services $3,164,031	
Price Waterhouse Ottawa Ont	118,178
Carleton University Ottawa Ont	409,412
Dalhousie University Halifax NS	102,651
Ecole Polytechnique de Montreal Que	126,585
Logiscan Inc Pointe-Claire Que	119,000
Memorial University of Nfld St John's Nfld	141,937
Nordco Limited St John's Nfld	174,862
Other services $15,406,416	
Department of Communications Ottawa Ont	295,595
Empire Maintenance St-Laurent Que	802,404
Hartt & Page Ottawa Ont	111,137
National Aeronautics & Space Washington DC USA	1,202,370
National Library Ottawa Ont	367,943
Public Works Canada Winnipeg Man	172,491
Service d'entretien Multi Inc Boucherville Que	248,990
Software Kinetics Stittsville Ont	248,553
Supply and Services Canada Hull Que	1,830,363

Natural Sciences and Engineering Research Council $2,616,773

Accounting services $25,000	
Computer services (informatic) $718,690	
STM Systems Corporation Ottawa Ont	404,732
Systematix Nepean Ont	102,400
Legal services $487	
Protection services $31,368	
Scientific services $512,499	

INDUSTRY, SCIENCE AND TECHNOLOGY—*Concluded*

	$
Training and educational services—Public servants $58,284	
Other professional services $429,850	
The ARA Consulting Group Ottawa Ont	110,000
Other services $840,595	
York Advertising Limited Ottawa Ont	103,918
Action Personnel of Ottawa-Hull Ottawa Ont	178,077

Science Council of Canada $1,036,465

Computer services (informatic) $550	
Scientific services $873,834	
Canada Consulting CRESAP Toronto Ont	290,949
Training and educational services—Public servants $9,559	
Other professional services $94,063	
Other services $58,459	

Statistics Canada $14,213,582

Accounting services $78,617	
Computer services (informatic) $1,356,431	
Ivation Datasystems Inc Ottawa Ont	135,725
Engineering and architectural services $868	
Legal services $2,200	
Protection services $1,031,602	
National Protective Service Co Ltd Ottawa Ont	923,884
Scientific services $36,594	
Training and educational services—Public servants $1,358,207	
Gerard Caron School of Languages Ltd Vanier Ont	192,761
Other professional services $5,105,408	
A B Sunter Research Design & Analysis Inc Ottawa Ont	160,886
S R I Strategic Resources Inc Ottawa Ont	105,230
Supply and Services Canada Ottawa Ont	106,698
Other services $5,243,655	
Comtempro Services Inc Ottawa Ont	114,259
External Affairs & International Trade Canada Ottawa Ont	141,015
Network Personnel Inc Ottawa Ont	114,565
Paul Pollack Personnel Ltd Ottawa Ont	201,806
Supply and Services Canada Ottawa Ont	1,053,929
York Mailings Ottawa Ont	255,082

JUSTICE $25,629,848

Department $14,782,035

Accounting services $323,610	
Audit Services Bureau Ottawa Ont	242,323
Computer services (informatic) $1,550,335	
Canadian Technology Marketing Ottawa Ont	256,764
R Flaman Management Partners Ltd Ottawa Ont	103,426
Silico Computer Systems Ltd Ottawa Ont	103,588
Health and welfare services $1,442	
Legal services $1,676,399	
Koenigsberg & Russel Vancouver BC	610,076
MacAulay McColl Vancouver BC	424,160
Protection services $716,453	
Canadian Corps of Commissionaires Ottawa Ont	651,095
Training and educational services—Public servants $687,037	
Other professional services $4,061,142	
ABT Associates of Canada Ottawa Ont	105,391
Alderson-Gill and Assoc Ottawa Ont	122,540
External Affairs Ottawa Ont	936,453
Research Group Toronto Ont	147,053
Statistics Canada Ottawa Ont	139,007
Other services $5,765,617	
Barbara Personnel Inc Ottawa Ont	655,788
Bradson Business Centre Ottawa Ont	191,675
Network Personnel Ottawa Ont	116,742
Prologic Systems Ltd Ottawa Ont	183,230

Canadian Human Rights Commission $1,745,248

Accounting services $6,105	
Computer services (informatic) $70,665	
Health and welfare services $47,532	
Legal services $153,706	
Protection services $9,521	
Training and educational services—Public servants $101,171	
Other professional services $856,141	
Other services $500,407	

Commissioner for Federal Judicial Affairs $2,339,621

Protection services $310	
Training and educational services—Non-public servants $540,196	
Caron School of Languages Vanier Ont	363,845
Training and educational services—Public servants $687,526	
Hotel Montagnais Chicoutimi Que	150,352
Le Chateau Frontenac Quebec Que	167,855
Public Service Commission Ottawa Ont	104,817
Other professional services $608,793	
Gowling Strathy and Henderson Ottawa Ont	127,549
Other services $502,796	
DMR Group Ottawa Ont	163,164

Federal Court of Canada $1,835,057

Computer services (informatic) $294,309	
SLH Systemhouse Inc Ottawa Ont	261,053

JUSTICE—*Concluded*

	$
Engineering and architectural services $55,499	
Protection services $324,824	
Training and educational services—Public servants $117,408	
Other professional services $376,815	
Other services $666,202	

Law Reform Commission of Canada $1,802,056

Training and educational services—Public servants $16,302	
Other professional services $1,414,685	
Other services $371,069	

Offices of the Information and Privacy Commissioners of Canada $588,125

Computer services (informatic) $58,950	
Legal services $259,930	
Osler Hoskin and Harcourt Ottawa Ont	192,360
Protection services $7,295	
Training and educational services—Public servants $20,696	
Other professional services $175,952	
Other services $65,302	

Supreme Court of Canada $1,223,214

Accounting services $53,609	
Computer services (informatic) $104,022	
Engineering and architectural services $99,263	
Training and educational services—Public servants $66,697	
Other professional services $343,889	
Other services $555,734	

Tax Court of Canada $1,314,492

Computer services (informatic) $89,970	
Protection services $108,955	
Canadian Corps of Commissionaires Ottawa Ont	108,955
Training and educational services—Public servants $57,825	
Other professional services $132,374	
Other services $925,368	
Allwest Reporting Ltd Vancouver BC	320,041
Nethercutt & Company Ltd Toronto Ont	208,857
Riopel Daigneault Gagnon Larose et Plante Montreal Que	259,206

LABOUR $20,269,511

Department $18,833,225

	$
Accounting services $168,865	
Supply and Services Canada Hull Que	168,865
Computer services (informatic) $896,552	
STM Systems Corporation Ottawa Ont	481,707
Health and welfare services $65,060	
Legal services $200,358	
Protection services $58,000	
Training and educational services—Public servants $510,703	
Other professional services $1,917,552	
Synerlogic Ottawa Ont	126,780
Burson Marsteller Limited Ottawa Ont	199,758
Other services $15,016,135	
Assurance-vie Desjardins Levis-Lauzon Que	663,407
Industrial Alliance Life Insurance Quebec Que	201,319
SSQ Mutuelle d'assurance-groupe Ste-Foy Que	209,281
Supply and Services Canada Hull Que	138,854
Workers' Compensation Boards of:	
Alberta	1,093,424
British Columbia	1,501,182
Manitoba	288,000
New Brunswick	189,322
Newfoundland	232,179
Nova Scotia	1,884,294
Ontario	4,383,810
Quebec	2,987,532
Saskatchewan	324,000

Canada Labour Relations Board $431,177

Computer services (informatic) $12,625	
Legal services $102,075	
Training and educational services—Public servants $62,813	
Other services $253,664	

Canadian Centre for Occupational Health and Safety $1,005,109

Computer services (informatic) $10,840	
Protection services $57,421	
Training and educational services—Non-public servants $991	
Training and educational services—Public servants $103,531	
Other professional services $113,633	
Other services $718,693	
Price Waterhouse Toronto Ont	124,602
Creative Advantage Hamilton Ont	149,476

NATIONAL DEFENCE $828,222,330

Department $825,594,763

	$
Accounting services $185,230	
Government of Canada—Supply and Services Canada Hull Que	185,230
Computer services (informatic) $13,940,711	
AQR Management Services Inc Gloucester Ont	370,182
Bull HN Information Systems North York Ont	857,243
Calian Technology Ltd Kanata Ont	204,453
CGI Information Systems Ottawa Ont	187,670
Crisis Simulations Ltd Halifax NS	234,443
DMR Group Inc Ottawa Ont	438,555
Domus Software Ottawa Ont	280,975
Exocom Systems Corp Ottawa Ont	103,585
Eyretechnics Ltd Ottawa Ont	308,651
Federal Reserve Bank New York NY USA	275,947
Hartt and Page Ltd Ottawa Ont	655,913
IDL Integrated Data Ltd Ottawa Ont	152,868
Imata Systems Co Ottawa Ont	214,589
Indigo Software Ltd Ottawa Ont	130,212
Infodata Systems Inc Pittsford NY USA	180,000
LGS Data Processing Ottawa Ont	701,879
Oracle Corp Canada Ottawa Ont	154,611
Protocoles Standards de Communication Ottawa Ont	396,334
Rockwood Information Corp Ottawa Ont	194,385
SHL Systemhouse Ltd Halifax NS	1,121,318
SNI Systems Network Inc Ottawa Ont	461,260
Software Kinetics Ltd Stittsville Ont	197,148
STM Systems Corp Ottawa Ont	134,308
Synerlogic Inc Ottawa Ont	690,027
Systematix Ottawa Ont	201,07[illegible]
The Halifax Computer Ottawa Ont	1,246,728
Unisys Canada Inc North York Ont	179,051
Valcom Ltd Ottawa Ont	129,717
Veritaaq Technology House Inc Ottawa Ont	118,400
Engineering and architectural services $195,100,233	
ADGA Ltd Ottawa Ont	7,095,996
Aitken Wregles Worth Associates North Vancouver BC	204,988
Amtek Management Inc Ottawa Ont	3,954,984
Atlantis Aerospace Corp Brampton Ont	166,562
Atmospheric Environment Services Downsview Ont	656,956
Atomic Energy of Canada Ltd Ottawa Ont	879,919
AVCO Lycoming Div Stratford Ont	140,794
Ballard Battery System Corp North Vancouver BC	100,000
Barr Ryder Architects and Planners Edmonton Alta	207,131
BBL-Archer Montreal Que	147,558
Beauchemin Beaton Lapointe Inc Montreal Que	252,724
Bell Canada Ottawa Ont	181,627
Bell Helicopter Textron Inc Fort Worth USA	456,724
Bemi Pye Richards Ottawa Ont	646,774
Bendix Avelex Inc Montreal Que	524,419
Boeing of Canada Ltd Arnprior Ont	2,411,935
Bombardier Inc Valcourt Que	42,990,274
Bond Architects and Engineers Ltd St John's Nfld	836,237
Bradson Mercantile Inc Ottawa Ont	167,980
Bristol Aerospace Ltd Winnipeg Man	4,108,565
CAE Electronics Ltd Montreal Que	5,111,462
Calian Technology Ottawa Ont	659,521
Canadian Marconi Montreal Que	343,619
Carruthers Shaw and Partners Toronto Ont	225,606
CGI Group Inc Ottawa Ont	147,333
CH2MHILL Engineering Ltd Edmonton Alta	129,454
Chandler Kasian Kennedy Architects Interior Designers Planners Ltd Edmonton Alta	203,775
CNFG Inc Ottawa Ont	257,659
Cole Sherman & Associates Ltd Thornill Ont	429,494
Comshare Ltd Toronto Ont	261,000
Consultants VFP Inc Trois-Rivieres Que	110,211
Edward J Cuhaci and Associates Architects Ottawa Ont	446,855
Dalla-Lana/Griffin Architects Vancouver BC	698,016
Davion Systems Ltd Kanata Ont	180,336
Davis Engineering Ltd Ottawa Ont	237,461
Defence Construction Ltd Ottawa Ont	1,194,396
Demontigny Metivier Gagnon Dallarier Associes Architectes Quebec Que	148,274
Design Workshop (NB) Ltd Moncton NB	373,817
DEW Engineering and Development Ottawa Ont	589,701
Diemaco Inc Kitchener Ont	451,573
Digital Equipment of Canada Kanata Ont	1,101,738
DMR Group Inc Ottawa Ont	2,885,098
Donelad Hydronautics Ltd Bedford NS	190,159
Dunlop Farrow Inc Toronto Ont	514,740
Electronic Warfare Assoc Inc Ottawa Ont	309,378
Esprit Technology Inc Calif USA	117,217
Eyretechnics Ltd Ottawa Ont	1,931,728
Fathom Oceanology Ltd Mississauga Ont	138,481
Federal Reserve Bank of New York New York NY USA	6,573,029
Fenco Newfoundland Ltd St John's Nfld	1,038,218
Field Aviation Co Ltd Calgary Alta	409,441
FJ Reinders and Associates St-Laurent Que	298,624
Fleetway Consulting Service Ottawa Ont	1,475,039
Friesen Kaye & Associates Nepean Ont	105,980
Gagnon Guy Letellier Ross Architects Charlesbourg Que	123,749
Gastops Ltd Gloucester Ont	1,878,169
General Electric Canada Inc Mississauga Ont	547,638
Groupe-Conseil GBGM Quebec Que	104,175
Griffiths Rankin Cook Architects Ottawa Ont	751,058
Hagglunds Vehicle AB Liaison Ottawa Ont	110,689
Howard Yano Architects Vancouver BC	176,002
Harris Corporation Government Support Systems Div Syosset NY USA	929,359
Hawker Siddeley Canada Ltd Toronto Ont	3,880,096
Honeywell Ltd Scarboroug Ont	123,369
Hovey Industries Ltd Ottawa Ont	125,132
Hughes Aircraft Los Angeles Calif USA	232,237
IMP Group Ltd Halifax NS	3,538,033
Indal Technologies Mississauga Ont	154,458
Information Handling Services Toronto Ont	157,204
Inland Environment Services Dartmouth NS	292,185
Innotech Aviation Ltd Montreal Que	190,759
Iotek Inc Halifax NS	452,408
Irvin Industries Canada Ltd Fort Erie Ont	121,536
J L Richards and Associates Ltd Ottawa Ont	404,156
John Leckie Co Halifax NS	289,461
J W Cowie Engineering Ltd Halifax NS	120,986
Kelowna Flightcraft Ltd Kelowna BC	110,289
Knoman Consulting Inc Ottawa Ont	115,731
Kohler Dickey Edmundson Matthews Architects Ottawa Ont	290,330
Krauss Maffei Corp Rim Div Germany	214,642
Krupp Mak Maschinenbau GMBH Germany	199,835
Laidlaw Environmental Services Brossard Que	117,061
Lalonde Girouard Letendre & Associes Ltee Montreal Que	1,010,279
Lambur Scott Architects Ltd Edmonton Alta	115,165
Le Groupe Conseil Bisson Poulin Charlesbourg Que	128,877
Lemay Leclerc Architectes Montreal Que	151,944
LGS Group Inc Ottawa Ont	353,375
Librascope Corp Los Angeles Calif USA	790,625
Litton Applied Technology San Jose Calif USA	254,910
Litton Systems Canada Ltd Etobicoke Ont	5,088,034
Lydon Lynch & Associates Ltd Halifax NS	278,195
Lockheed Canada Inc Ottawa Ont	1,733,735
McDonnell Douglas Corp St-Louis Mo USA	1,705,664
MARIN (Marine Research Institute) Wageningen Netherlands	123,240
Martec Ltd Halifax	171,879
MDS Aero Support Corp Ottawa Ont	235,697
Mil Systems Engineering Inc Ottawa Ont	5,892,472
M M Dillon Ltd Ottawa Ont	920,892
Monenco Consultants Ltd Ottawa Ont	258,908
National Research Council Ottawa Ont	234,054
Navair Ltd Mississauga Ont	222,585
Nor Red Engineering Ltd Niagara Falls Ont	256,312
NORR Partnership Toronto Ont	210,747
Northwest Industries Ltd Edmonton Alta	1,969,187
Ocerg Nautronic Inc	144,496
Paul Merrick Architects Ltd Vancouver BC	290,802
Peacock Inc Montreal Que	9,260,379
Phase two Industries Santa Clara Calif USA	487,811
Porter Dillon Ltd Halifax NS	156,281

NATIONAL DEFENCE—*Continued*

	$
Pratt & Whitney Aircraft of Canada Ltd Longueuil Que	136,821
Prime Personnel Victoria BC	176,969
Prior Data Sciences Ltd Kanata Ont	356,123
Procal Consulting Inc Ottawa Ont	173,138
Prologic Systems Ltd Ottawa Ont	379,543
Public Works Canada Ottawa Ont	6,344,925
Queen's University Kingston Ont	211,968
Raymond Chabot Martin Pare Ottawa Ont	354,721
Raytheon Co Bedford Mass USA	106,092
Reid Crowther and Partners Ltd Edmonton Alta	146,384
RGT Clouthier Ltd Pembroke Ont	126,869
Rediffusion Dartmouth NS	760,736
Richard Green Mngt Consulting Orleans Ont	121,192
Rolf Jensen & Associates Willowdale Ont	331,490
Rolls-Royce Canada Ltd Montreal Que	214,588
Rysavy & Rysavy Architects and Planning Consultants Ottawa Ont	206,520
S and S Software Ottawa Ont	209,107
Sandwell Swan Wooster Inc Halifax NS	237,144
Schoeler and Heaton Architects Ottawa Ont	927,857
Sharon Professional Services Ottawa Ont	353,881
Sheppard Hedges & Green Ltd St John's Nfld	236,385
Singer Co Glendale Calif USA	105,352
SNC Defence Products Ltd Le Gardeur Que	201,694
SNC Inc Montreal Que	879,578
Spar Aerospace Ltd Toronto Ont	415,896
Spectrum Engineering Corp Ltd Peterborough Ont	144,508
Sperry MacLennan Architects Dartmouth NS	155,937
Standard Aero Ltd Winnipeg Man	615,231
Stanley Associates Engineering Ltd Edmonton Alta	1,691,308
STM Systems Corp Ottawa Ont	2,854,568
Supply and Services Canada Hull Que	922,171
Strachan & Henshaw England	107,941
Synerlogic Inc Ottawa Ont	313,303
Systemhouse Ltd Ottawa Ont	118,170
TEKLA Consultants Kanata Ont	102,390
Telemus Electronic Systems Inc Nepean Ont	659,729
TESTEQ System Corp Ottawa Ont	1,320,737
The Dubois Plumb Partnership Inc Toronto Ont	232,978
The Fuel Oil Polishing Co Inc Vancouver BC	917,881
The IKOY Partnership Winnipeg Man	234,266
Thompson CSF Systems Canada Inc Nepean Ont	144,596
Thurber Engineering Ltd Victoria BC	121,953
Trevor P Garwood-Jones Architect Hamilton Ont	203,532
Tricil Ltd Ottawa Ont	292,717
TTI Tactical Technologies Inc Kanata Ont	149,337
UMA Engineering Ltd Winnipeg Man	1,522,058
Unisys Canada Inc North York Ont	1,978,692
Valcom Ltd Ottawa Ont	3,758,509
Wardrop Engineering Inc Thunder Bay Ont	411,970
Westinghouse Canada Inc Don Mills Ont	147,496
Whitman Benn & Associates Ltd Halifax NS	981,561
Willis Cunliffe Tait Dalcan Victoria BC	506,213
W L Wardrop and Associates Ltd Edmonton Alta	100,581
WR Davis Engineering Ltd Ottawa Ont	172,696
Health and welfare services $35,914,473	
Beattie R N Ottawa Ont	122,427
Bioscientia GMBH Germany	439,463
Canadian Forces Central Fund Ottawa Ont	251,885
Community Nursing Registry of Ottawa Ottawa Ont	125,298
Criterion Pictures Corp Ltd Toronto Ont	533,558
DUMANIC Enr Beauport Que	118,000
G M Fitzgibbon Ottawa Ont	126,315
J W Gill Ottawa Ont	105,780
G W Gray Toronto Ont	120,812
Grenfell Regional Health SVCS Goose Bay Labrador	103,796
Health Science Center Winnipeg Man	245,507
Hospital of:	
Calgary Calgary Alta	306,628
Calgary General Calgary Alta	115,457
Credit Valley Mississauga Ont	120,063
Du St-Sacrement Quebec Que	163,649
Everett Chalmers Fredericton NB	164,752
Foothills Calgary Alta	203,446
Greater Victoria Victoria BC	406,346
Kingston General Kingston Ont	328,585
Oromocto Public Oromocto NB	630,792
Ottawa Civic Ottawa Ont	385,101
Ottawa General Ottawa Ont	1,354,131
Royal Alexandra Edmonton Alta	211,296
Royal Victoria Barrie Ont	111,290
St-Joseph's General Comox BC	155,111
University of Alberta Edmonton Alta	343,254
Victoria General Halifax NS	478,338
Medicare Partnership Ottawa Ont	234,735
Paramount Pictures Corp Canada Toronto Ont	180,429
OT Portner Ottawa Ont	212,971
Reddy B Ottawa Ont	126,885
Societe Radio Canada Montreal Que	664,456
Universal Films (Canada) Willowdale Ont	225,126
Legal services $609,316	
Protection services $42,606,535	
BC Corps of Commissionaires Vancouver BC	799,270
Canadian Corps of Commissionaires Ottawa Ont	40,533,284
National Protective Service Ottawa Ont	385,436
Pinkerton's of Canada Ltd Ottawa Ont	626,119
Twilite Security Ltd Yellowknife NWT	112,161
Scientific services $5,362,125	
AIT Corp Ottawa Ont	232,457
Applied Silicon Inc Canada Ottawa Ont	425,019
Atlantis Scientific Systems Group Nepean Ont	340,743
Atmospheric Environment Service Downsview Ont	1,423,500
Canadian Space Agency Montreal Que	835,157
Litton Systems (Canada) Ltd Etobicoke Ont	135,783
National Research Council Ottawa Ont	304,794
Oliphant Management Services Medicine Hat Alta	201,153
Precision Processing Ottawa Ont	152,139
Prior Data Sciences Ltd Kanata Ont	151,782
S & S Software Ottawa Ont	372,511
Stewart Weir Land Data Inc Edmonton Alta	158,218
Systemhouse Inc Calgary Alta	170,134
W E Thorp Associates Ltd Ottawa Ont	390,084
Training and educational services—Non-public servants $56,026,127	
Board of Education for the Borough of North York Willowdale Ont	271,108
Board of Education for the city of Toronto Toronto Ont	424,896
Brandon School Division no 40 Brandon Man	292,579
Calgary Board of Education Calgary Alta	241,884
Carleton Board of Education Nepean Ont	540,795
Commission scolaire:	
Baie des Ha! Ha! La Baie Que	1,512,946
Baldwin-Cartier Pointe-Claire Que	333,684
Chambly Longueuil Que	519,047
Commission scolaire de Matane Matane Que	111,070
Commission scolaire regionale Chauveau Neufchatel Que	224,101
Conseil scolaire de langue francaise d'Ottawa-Carleton Gloucester Ont	247,460
Deutsche Bank Germany	364,647
Durham Board of Education Oshawa Ont	201,025
Edmonton Public School Board Edmonton Alta	493,723
Halton Roman Catholic School Board Burlington Ont	129,783
Hasting County Board of Education Belleville Ont	101,003
James E Coughlin and Associates Ottawa Ont	106,868
Kings County District School Board Kentville NS	373,297
Lakehead Board of Education Thunder Bay Ont	147,372
Lakehead District Roman Catholic School Board Thunder Bay Ont	220,705
Lakeland Public School Bonnyville Alta	410,844
Metropolitan Separate School Board Toronto Ont	262,493
Moose Jaw Roman Catholic School Moose Jaw Sask	216,863
Moose Jaw Board of Education Moose Jaw Sask	469,795
Nipissing Board of Education North Bay Ont	102,682
Northumberland and Newcastle Board of Educ Cobourg Ont	150,513
Ontario Teachers Insurance Plan Waterloo Ont	271,444
Ottawa Board of Education Ottawa Ont	364,220
Peel Board of Education Mississauga Ont	119,021

NATIONAL DEFENCE—*Continued*

	$
Perth County School Board Stratford Ont	139,835
Pictou District School Board Westville NS	235,439
Portage La Prairie School Division Portage La Prairie Man	368,483
Regina School Division Regina Sask	186,712
Richmond School District Richmond BC	373,214
St Vital School Division Winnipeg Man	144,973
Saskatoon Board of Education Saskatoon Sask	394,783
Saskatoon Catholic School Division Saskatoon Sask	148,876
School District No 36 Surrey BC	101,554
School District No 44 North Vancouver BC	210,940
Simcoe County Board of Education Barrie Ont	173,361
Strathcona County School Division Sherwood Park Alta	120,334
Sudbury Board of Education Sudbury Ont	176,644
Supply and Services Canada Montreal Que	1,123,975
Treasurer of Ontario Toronto Ont	398,668
Wainwright Roman Catholic Separate School Board Wainwright Alta	235,832
Wainwright School Board Wainwright Alta	373,213
Waterloo County Board of Education Waterloo Ont	125,105
Wellington County Board of Education Guelph Ont	201,537
Training and educational services—Public servants $31,376,635	
Amy Associates Ltd Ottawa Ont	858,924
Bombardier Inc Valcourt Que	679,077
Canadian Helicopters Ltd Richmond BC	128,239
Centre international linguistique Bouchereau Montreal Que	194,735
College Ahuntsic Montreal Que	164,221
Commercial Safety College Truro NS	144,150
Digital Equipment of Canada Ltd Ottawa Ont	307,531
Federal Reserve Bank of New York New York NY USA	3,127,796
Ferranti Computer Systems Ltd Berkshire England	111,230
Flight Safety Canada Ltd Montreal Que	1,407,553
Herr Norbert Fuchs Germany	197,659
Highland Helicopters Richmond BC	110,606
Humber College Toronto Ont	101,182
Interlangues Language School Ottawa Ont	108,178
Lafleur Bosse and Associates Bainsville Ont	199,414
Lambton College Sarnia Ont	121,650
Lavalin Formation Inc Montreal Que	246,391
Learning Tree International Gloucester Ont	200,690
L'Ecole des Langues Orleans Ont	141,113
L'ecole de langues G Caron Ltee Ottawa Ont	305,447
Northern Telecom Canada Ltd Montreal Que	122,520
Oncourse Learning Centres Inc Ottawa Ont	201,200
Pavement Management Systems Ltd Cambridge Ont	851,275
Public Service Commission Ottawa Ont	813,167
Seneca College North York Ont	267,663
Survival Systems Ltd Dartmouth NS	404,584
Technical University of Nova Scotia Halifax NS	1,756,752
Transport Canada Ottawa Ont	185,961
University of:	
Dalhousie Halifax NS	175,947
Manitoba Winnipeg Man	343,132
Quebec Que	138,772
Other professional services $151,832,498	
AIT Ottawa Ont	574,580
ADGA System International Ltd Ottawa Ont	565,782
ADIA Canada Ltd Vancouver BC	194,449
Advance Scientific Computing Waterloo Ont	144,334
Aerospace Eng & Research Consultants Downsview Ont	106,059
Andrew Canada Inc Whitby Ont	124,847
Andyne Computing Kingston Ont	254,748
Applied Silicon Inc Canada Ottawa Ont	622,182
APT Radar Systems Ltd Surrey England	115,549
Array Systems Computing Inc Downsview Ont	175,588
ATCO Industries (NA) Ltd Spruce Grove Alta	234,359
Atlantis Flight Research Inc Brampton Ont	417,658
Atlantis Scientific Systems Group Ottawa Ont	307,989
Atmospheric Environment Services Downsview Ont	189,455
Ballistech Systems Inc St-Hubert Que	390,301
Barrodale Computing Services Victoria BC	659,042
Becterm Inc Levis Que	154,403
Bell Helicopter Textron St-Janvier Que	244,288
Boeing of Canada Winnipeg Man	535,423
Bombardier Inc Valcourt Que	460,149
Bomem Inc Ville de Vanier Que	320,663
Bradson Personnel Services Ottawa Ont	121,173
Bristol Aerospace Ltd Winnipeg Man	174,380
Bubble Technology Industries Chalk River Ont	341,761
Calian Communications Systems Kanata Ont	249,802
Calian Technology Ltd Kanata Ont	137,380
Cametoid Ltd Whitby Ont	235,079
Canac Consultants / Microtel Ltd Coquitlam BC	10,661,728
Canadian Astronautics Ltd Ottawa Ont	412,489
Canadian Marconi Co Kanata Ont	1,042,097
Centre de langues Feuille d'Erable Ltee Ottawa Ont	344,305
Centre International Linguistic Bouchereau Inc Ottawa Ont	215,150
Centre Productique du Quebec St-Jean Que	100,464
CGI Group Inc Ottawa Ont	433,000
Combustion Dynamics Medecine Hat Alta	461,458
Com Dev Ltd Cambridge Ont	138,000
Computing Devices Co Ottawa Ont	603,588
CTF Systems Inc Port Coquitlam BC	263,253
Currie-MacLean Inc Ottawa Ont	102,753
CXA Ltd Quebec Que	151,912
Davis Engineering Ltd Ottawa Ont	152,221
Deborah's Consulting Ottawa Ont	107,846
Defence Construction Ltd Ottawa Ont	1,944,946
DMR Group Inc Ottawa Ont	723,136
DSMA International Inc Mississauga Ont	150,945
Ecole polytechnique de Montreal Montreal Que	248,487
Ekos Research Associates Inc Ottawa Ont	241,645
Electronic Warfare Association Ottawa Ont	169,214
Ernst & Young Ottawa Ont	5,075,214
Eyretechnics Ltd Ottawa Ont	690,562
Farrington Lockwood Co Ltd Ottawa Ont	304,031
Federal Reserve Bank of New York New York NY USA	353,603
Fisheries and Oceans Halifax NS	104,213
Fleet Technology Ltd Kanata Ont	168,577
Frontec Logistics Corp Ottawa Ont	55,579,008
Fullerton Sherwood Engineering Ltd Mississauga Ont	222,787
G E Canada Inc Mississauga Ont	534,485
Grant Scientific Consultants Nepean Ont	353,672
Guelph Chemical Guelph Ont	100,040
Hagglunds Foremost Inc Calgary Alta	2,293,455
Hermes Electronic Ltd Dartmouth NS	500,669
Honeywell Ltd Markham Ont	265,155
Horizons Technology Inc San Diego Calif USA	218,423
Human Systems Inc Milton Ont	140,890
Ian Martin Associates Ltd Toronto Ont	467,455
IDL Integrated DATA Ltd Ottawa Ont	115,050
Imago Ltd Ottawa Ont	276,810
Informission Ltee Ste-Foy Que	223,677
INRS-Energie Varennes Que	112,858
Institut Armand-Frappier Quebec Que	103,211
Institut national d'optique Ste-Foy Ste-Foy Que	234,555
Interlangues Language School Ottawa Ont	229,250
International Submarine Port Coquitlam BC	1,132,588
Iotek Inc Halifax NS	727,984
ITRES Research Ltd Calgary Alta	309,003
James F Hickling Management Consultant Ottawa Ont	218,098
Jasco Research Ltd Sidney BC	227,470
Lacec Energy Systems Inc Toronto Ont	107,267
Lansdowne Integrated Systems Ottawa Ont	113,329
Lasiris Inc Quebec Que	168,016
L'Ecole des langues Vanier Ont	585,270
Le Groupe CGI Inc Quebec Que	638,178
Leader Manufacturing Inc Boucherville Que	100,506
Les Arsenaux Canadiens Ltee Le Gardeur Que	173,925
LGL Ltd Sidney BC	150,072
Litton Systems Canada Ltd Etobicoke Ont	256,157
London Research & Development London Ont	274,555
Lyre Inc Ste-Foy Que	144,757
McDonald Dettwiler Richmond BC	468,975
Manpower Marketing Toronto Ont	218,332
Marin/NSMB-CRS Germany	268,267
Martec Ltd Halifax NS	714,724
Maureen Payne & Associates Calgary Alta	335,480

NATIONAL DEFENCE—*Continued*

	$
Mechron Energy Ltd Ottawa Ont	693,996
Mel Defence Systems Ltd Stittsville Ont	715,553
Metocean Data Systems Ltd Dartmouth NS	197,866
Midi-Plus Consultants Inc Cap-Rouge Que	277,296
Mining Resource Engineering Ltd Kingston Ont	311,555
Monac Winnipeg Man	195,128
Monenco-Eyretechnics Group Ottawa Ont	1,757,705
MPB Technologies Inc Dorval Que	1,511,422
Multiprocessor Toolsmiths Inc Nepeau Ont	100,945
National Research Council Ottawa Ont	3,914,717
Nordco Ltd St John's Nfld	368,969
NTT Systems Inc Don Mills Ont	208,030
Oceanroutes Canada Inc Dartmouth NS	4,343,500
Odyssey Research Associates Ottawa Ont	434,350
Office Assistance Canada Ltd Ottawa Ont	240,937
Optotek Ltd Ottawa Ont	177,985
Ortech International Mississauga Ont	268,383
Precise Software Nepean Ont	111,402
Prime Personnel Victoria BC	220,593
Prior DATA Science Inc Kanata Ont	326,403
Proto MFG Oldcastle Ont	130,970
Public Service Commission Ottawa Ont	416,409
Public Works Canada Ottawa Ont	309,089
Pulsearch Consolidated Tech Calgary Alta	163,349
Pylon Electronic Development Co Ltd Ottawa Ont	129,901
Quadrum Consultants Inc Ottawa Ont	518,774
Racal Filter Technologies Ltd Brockville Ont	361,953
Rowan Williams Davies & Irvin Guelph Ont	190,319
Science Application Intl Corp Ottawa Ont	301,970
Simrad Mesotech Systems Ltd Port Coquitlam BC	185,946
SNC Defence Products Ltd Le Gardeur Que	428,887
Software Kinetic Ltd Stittsville Ont	587,506
Somapro Ltee Montreal Que	207,430
Spar Aerospace Toronto Ont	169,932
Sparton of Canada Ltd London Ont	626,994
SPS Ottawa Ont	119,929
Supply and Services Canada Ottawa Ont	2,090,226
Synerlogic Inc Ottawa Ont	179,580
Systematix Ottawa Ont	115,110
Systemhouse Ottawa Ont	333,798
Tactical Technologies Inc Kanata Ont	184,927
Telemus Electronic Systems Inc Nepean Ont	271,966
TES Ltd Ottawa Ont	490,402
The Cody Group Ottawa Ont	255,973
Longwoods Research Group Toronto Ont	230,444
Thomson-CSF Systems Ltd Ottawa Ont	599,136
Umak Consultants Kingston Ont	144,048
University of:	
British Columbia Vancouver BC	172,945
Ottawa Ottawa Ont	899,396
Queen's Kingston Ont	993,220
Toronto Toronto Ont	276,497
UTDC Inc Kingston Ont	479,531
Valcom Ltd Ottawa Ont	314,282
W R Davis Ottawa Ont	175,407
Weir-Jones Engineering Ltd Vancouver BC	123,380
Other services $292,640,880	
Action Personnel Ottawa Ont	114,944
Aetna Maintenance Contractors Toronto Ont	226,659
Allgemeine Ortskrankenkasse Germany	373,062
Allied Janitorial Service Maple Ridge BC	130,378
Allied Maintenance Service Division Dartmouth NS	538,363
Anachemia Canada Ltd Lachine Que	151,983
AQTA Ste-Foy Que	237,609
ATAC Ottawa Ont	737,873
Atmospheric Environment Services Downsview Ont	7,182,000
Attwoods & Dixi GMBH Germany	678,869
Beaver Foods Ltd Fredericton NB	1,806,580
Bee Clean Co of Canada Edmonton Alta	1,675,479
Boaden Catering Ltd Mississauga Ont	141,373
Bombardier Inc Valcourt Que	691,110
Bradson Personnel Ottawa Ont	184,538
Brighton Laundry Toronto Ont	176,339
Browning-Ferris Industries Victoria BC	1,035,953
Buanderie Nordique Inc Quebec Que	180,719
Bundesausfuehrungsbehoerde Germany	392,485
Burden's Janitorial Services Labrador	484,514
Cafeteria B Duguay Inc Chicoutimi Que	646,258
Cantel (Bell Canada) Edmonton Alta	1,649,574
Cartwright Cleaners Weston Ont	112,313
CDI Temporary Services Ltd Ottawa Ont	107,320
Charlotte Laundry St Andrews NB	162,568
Chermont Holdings Princeton BC	116,804
City Disposals Pembroke Ont	145,592
Columbia Building Maintenance Co Downsview Ont	125,600
Commission scolaire de Chicoutimi Chicoutimi Que	234,107
Communications Canada Ottawa Ont	8,901,415
Computing Concepts Nepean Ont	328,931
Comtempro Service Inc Ottawa Ont	106,622
Conciergerie CDJ (Quebec) Inc Ste-Foy Que	771,823
Credit Bureau of Ottawa Ottawa Ont	347,733
Crystal Building Services Etobicoke Ont	541,105
Custom Environmental Services Edmonton Alta	402,465
CVC Services Ltd Vancouver BC	1,465,885
D & J's Cleaning Services Sackville NS	280,796
D & P Waste Disposal Ltd Elmsdale NS	137,445
Dalmar Foods Ltd Toronto Ont	732,572
Defence Construction (1951) Ltd Ottawa Ont	16,350,000
Deluxe Cleaning Services Ltd Victoria BC	663,698
Dextraze Les Buanderies Inc Granby Que	209,084
Dirt Busters Carpet Cleaning Kingston Ont	1,187,999
Domaine de la Jeunesse Inc Jonquiere Que	403,517
Dynamic Maintenance Ltd Richmond BC	183,776
Ecole polytechnique de Montreal Montreal Que	127,121
Ecole secondaire Mont St-Sacrement Village Valcartier Que	339,499
Ellesmere Island National Park NWT	340,000
Energy Mines & Resource Ottawa Ont	602,815
Ernst Leitz Canada Midland Ont	865,456
Fabric Care Cleaners and Associates Edmonton Alta	133,780
Federal Reserve Bank of New York New York USA	1,451,280
Forestry Canada Ottawa Ont	105,000
For-Net Inc Quebec Que	389,873
Fred's Tailer Shop Dartmouth NS	118,938
Freemans Cleaning Cornwallis NS	418,572
George W Drummond Ltd Nepean Ont	135,639
G BCatering Ltd Huntsville Ont	1,128,766
Gerber Hugo Germany	1,174,864
Glacier Catering & Bar Service Victoria BC	562,339
Gordon A MacEachern Services Thunder Bay Ont	114,960
Government of Canada:	
Fisheries and Oceans Ottawa Ont	410,000
Transport Ottawa Ont	3,224,000
Groom & Able Building Maintenance Aldergrove BC	128,604
HRDA Enterprises Ltd Halifax NS	255,349
HMT Sanitaer Systeme GMBH Germany	218,709
Hofam Catering Edmonton Alta	264,082
Hughes Leitz Oplical Tech Ltd Midland Ont	1,571,593
Ian Martin and Associates Toronto Ont	171,019
Inland Environmental Services Dartmouth NS	175,359
Inter-Provincial Janitorial Rexdale Ont	382,057
Jani King Dartmouth NS	908,480
Job Oriented Training Fredericton NB	343,350
Kelly Services Ltd Toronto Ont	288,497
Lacey Garbage Disposal Ltd Courtnay BC	124,497
Laidlaw Waste System Ltd Burlington Ont	1,572,643
Landratsamt Ortenaukreis Germany	238,561
Leo J Beazley Ltd Eastern Passage NS	259,549
Les Services Sanitaires Ste-Foy Ste-Foy Que	283,286
Ligue navale de Cap-Chat Cap-Chat Que	575,451
MacDonald & Brisson Ottawa Ont	117,429
McLellan Disposal Services Ltd Mt Forest Ont	110,721
McNeill Contracting Napanee Ont	706,260
Manpower Temporary Services Ottawa Ont	218,158
Maritime Sanitation Services Ltd Moncton NB	406,419
Matiowski Management Ltd Gimli Man	204,080
Matz Angela Happy Valley Nfld	351,417
Metro Waste Disposal Ltd Dartmouth NS	225,446
Ministry of Defence England	432,987
Modern Building Cleaning Halifax NS	2,142,735

NATIONAL DEFENCE—*Concluded*

	$
Moonlight Building Maintenance Ltd Richmond BC	242,268
Mueller A Galabau Germany	105,587
Muelltransport HAAG GMBH Germany	551,021
National Research Council Ottawa Ont	671,095
Nettoie Prix Enr Chicoutimi Que	125,690
Network Personnel Inc Ottawa Ont	123,188
O E MacDougall LWSS Brockville Ont	176,439
Northern Affairs Program Hull Que	151,500
Oxford Building Cleaning Inc Winnipeg Man	185,534
Parsons Cleaners Belleville Ont	133,927
Perth Services Ltd Brandon Man	267,283
P J Building Cleaning Ottawa Ont	211,617
Pollack Personnel Ottawa Ont	145,058
PPM Canada Inc Brampton Ont	205,702
Printz Faerberei Germany	405,788
Prologic Systems Ltd Ottawa Ont	120,475
P S Enterprises Trenton Ont	133,994
PTI Group Inc (Hofam Catering) Edmonton Alta	181,452
Public Works Canada Ottawa Ont	6,895,000
Quantum Management Services Montreal Que	155,904
Rebuts H G B Inc Ste-Brigide Que	112,962
Rejane Personnel Inc Hull Que	105,695
Renfrew Health Care Systems Victoria BC	160,132
Royal Canadian Mounted Police Ottawa Ont	219,379
R & P Shantz Enterprises Ltd Rexdale Ont	476,787
Saniben Transport Inc Longueuil Que	107,748
Sani Building Maintenance Ltd Edmonton Alta	157,749
Sani John Inc Stoneham Que	137,904
Sani-Service Inc Laval Que	102,165
Schoch Helmut OHG Germany	151,187
Selective Placement Ottawa Ont	219,614
Service Star Building Cleaning Ottawa Ont	488,931
Servpro Cleaning (PBM) Ltd Calgary Alta	873,876
Serwylo Peter Trenton Ont	136,824
Sheppards Laundry & Dry Cleaning Happy Valley Nfld	148,931
Signet Inc Montreal Que	1,198,800
Software Kinetics Ltd Stittsville Ont	376,075
Stahl CHR GMBH Germany	290,190
Standortkasse Sigmaringen Germany	235,391
Ste-Rosalie Buanderie Ste-Rosalie Que	275,469
STM Systems Corp Ottawa Ont	1,612,353
Stuttgartergebaueudereinigung Germany	335,221
Sunset Maintenance Services Red Deer Alta	242,743
Govt of Canada: Supply & Services Canada Ottawa Ont	97,665,442
Terod Enterprises Deep River Ont	493,552
T E S Contract Services Inc Toronto Ont	343,033
The Bresara Group Ltd Winnipeg Man	213,033
Transport Sanitaire Caron Inc Chicoutimi Que	120,716
Turnelle Productions Inc Ottawa Ont	155,073
Uniclean Building Maintenance Nepean Ont	151,500
University of:	
Alberta Edmonton Alta	451,023
British Columbia Vancouver BC	760,971
Calgary Calgary Alta	161,507
Carleton Ottawa Ont	191,664
Concordia Montreal Que	355,817
Laval Ste-Foy Que	366,158
McGill Montreal Que	117,266
McMaster Hamilton Ont	765,108
Ottawa Ottawa Ont	643,611
Queen's Kingston Ont	692,587
Saskatchewan Saskatoon Sask	127,162
Sherbrooke Sherbrooke Que	437,138
Toronto Toronto Ont	1,940,130
Waterloo Waterloo Ont	216,235
York Downsview Ont	357,690
Utlas International Canada Toronto Ont	100,918
Valcom Ltd Ottawa Ont	111,869
Vogel Hans K G Germany	131,396
Waste Management of Fraser Abbotsford BC	202,064
Wasteco Sanitation Weston Ont	282,424
Wendy's Reliable Ltd Halifax NS	116,968
Western All-Surface Winterburn Alta	102,626
Western Linen Supply Co Ltd Calgary Alta	137,008
Western Maintenance Ltd Edmonton Alta	251,529
White Dove Cleaning North Bay Ont	121,999
Work Wear Corp of Canada Ltd Ottawa Ont	177,668

Emergency Preparedness Canada $2,627,567

Accounting services $62,945

Computer services (informatic) $296,936

Imata Systems Ltd Ottawa Ont	187,208

Protection services $296,566

Canadian Corps of Commissionaires Ottawa Ont	296,566

Training and educational services—Public servants $181,687

Other professional services $1,096,975

Manpower Marketing/Merchandising Toronto Ont	333,307
The Cody Group Ottawa Ont	199,143

Other services $692,458

11353 Canada Inc Ottawa Ont	106,545

NATIONAL HEALTH AND WELFARE $224,061,575

Department $223,487,558

DEPARTMENTAL ADMINISTRATION PROGRAM $8,070,334

Accounting services $373,297

Government of Canada—Supply and Services Canada Hull Que	319,932

Computer services (informatic) $1,655,589

AMS Management Systmes Canada Inc Ottawa Ont	560,352
Hartt and Page Ltd Ottawa Ont	796,752

Health and welfare services $35,000

Legal services $3,486

Protection services $259,983

Canadian Corps of Commissionaires Ottawa Ont	256,789

Training and educational services—Public servants $716,882

Bradson Educational Services Ottawa Ont	110,005

Other professional services $2,255,277

Deloitte and Touche Management Consultants Ottawa Ont	116,147
Province of British Columbia Victoria BC	148,098
Government of Canada—Statistics Canada	113,000
Government of Canada—Supply and Services Canada Hull Que	143,701

Other services $2,770,820

AMS Management Systmes Canada Inc Ottawa Ont	258,500
Kelly Services Ltd Toronto Ont	106,535
STM Systems Corporation Ottawa Ont	653,695
Government of Canada—Supply and Services Canada Hull Que	328,878
The 500 Selection Services Ltd Ottawa Ont	109,731

HEALTH PROGRAM $193,790,231

Accounting services $420,047

Government of Canada—Supply and Services Canada Hull Que	122,287

Computer services (informatic) $2,070,451

Array Professionals Canada Ltd Ottawa Ont	155,780

NATIONAL HEALTH AND WELFARE—*Continued*

	$
Hartt and Page Ltd Ottawa Ont	106,299
Megson-Welch Systems Inc Ottawa Ont	102,469
Ourscan Gloucester Ont	154,464
Polaris Consulting Services Toronto Ont	144,002
Synerlogic Inc Ottawa Ont	122,806
Systematix Nepean Ont	200,016
The MIS Group Ottawa Ont	136,400
Engineering and architectural services $41,904	
Health and welfare services $122,394,528	
Aero Aviation Centre Edmonton Alta	123,359
Alberta Hospital and Medical Care Edmonton Alta	11,893,727
Bearskin Air Services Thunder Bay Ont	214,286
Brava Ralph Crane Calgary Alta	115,127
C D Wilson Consulting Edmonton Alta	412,888
Chan J Winnipeg Man	115,010
Clinical Optical Dispensary Winnipeg Man	105,610
Crane D P Caledonia Ont	150,935
Drake-Medox Health Services Inc Vancouver BC	451,421
Fort McMurray and District Health Unit Fort McMurray Alta	399,457
Fox Psychological Consulting Ltd Edmonton Alta	126,086
Golebeski S Winnipeg Man	106,734
H B Community Nurses Inc Vancouver BC	383,785
Huffman D Brantford Ont	145,532
Kananowicz R Winnipeg Man	101,650
Life Skills Training Centres Ltd Edmonton Alta	375,422
Lukas S Winnipeg Man	128,732
Marsh & Mclellan Ltd Toronto Ont	141,870
Martin B Moose Factory Ont	102,242
Mazzette F Brantford Ont	110,391
Medical Care Plan Premiums Victoria BC	6,414,816
Medical Personnel Calgary Alta	934,016
Mercer W Thunder Bay Ont	101,781
Nightingale Nursing Group Saskatoon Sask	163,645
Nursing Options Whitehorse YT	111,482
Odiatu U Winnipeg Man	107,090
Ontario Blue Cross Toronto Ont	61,629,930
Ontario Dental Association Toronto Ont	494,469
Para-Med Health Services Vancouver BC	154,469
Queen's University Kingston Ont	1,816,148
Rae Optical Ltd Winnipeg Man	126,605
Round Lake Treatment Centre Vernon BC	174,181
Shewchuk-Dann Edmonton Alta	112,052
St Pauls Hospital Vancouver BC	150,063
Sudbury Algoma Hospital Sudbury Ont	146,654
Upjohn Health Care Services Don Mills Ont	125,822
Vancouver General Hospital Vancouver BC	532,263
Visarra A Winnipeg Man	116,768
Whitehorse Medical Services Whitehorse YT	176,106
Whole Life Counselling High Prairie Alta	125,658
Willow Counselling Services Sherwood Park Alta	341,673
Legal services $12,990,820	
Baker Newby and Co Chilliwack BC	209,045
Baker Nudleman and Lamontagne Montreal Que	278,095
Bell Arnold and Co Port Coquitham BC	121,154
Cleall Pahl Pontin and Knoak Edmonton Alta	147,617
Crampton Brown and Arndt Terrace BC	179,726
Doig and Company Burnaby BC	428,326
E B Olmsted North York Ont	175,941
Fowler Pike and Madden St John's Nfld	225,868
Global Translation and Interpreters Services Toronto Ont	102,796
Goult McElmoyle and McKinnon Victoria BC	237,782
Government of Canada—Department of Justice Ottawa Ont	152,731
Hartney and Enright Vancouver BC	166,557
H A Dale Toronto Ont	109,030
Maccallum Douglas and McIntyre Langley BC	156,902
MacDonald and McNeely Victoria BC	342,263
Mair Jensen and Blair Kamloops BC	121,418
Mousseau Law Firm Windsor Ont	136,362
Murray and Courtis Thunder Bay Ont	175,517
Nixon and Co Vernon BC	113,950
Nundal and Company Fort Langley BC	202,627
Ray and Connell Vancouver BC	225,885
Rendek and Co Regina Sask	107,830
Rubin and Maisonville Vancouver BC	195,017
Salloum Doak and Co Kelowna BC	124,186
Scott Vinci and Phillips Calgary Alta	116,651
Stewart McKevey Sterling Scales Charlottetown PEI	104,951
Walsh Wilkins Calgary Alta	476,251
Woolliams and Company Calgary Alta	118,992
Protection services $1,850,069	
Moose Factory Development Corporation Moose Factory Ont	199,745
National Protective Service Ottawa Ont	698,069
Scientific services $11,438,591	
Addiction Research Foundation Toronto Ont	100,794
Canadian Paediatric Society Ottawa Ont	142,540
Canadian Public Health Association Ottawa Ont	329,205
Carleton University Ottawa Ont	140,782
Communication Management Consultants Pakenham Ont	147,021
Concord Scientific Downsview Ont	455,068
Institut Armand Frappier Laval Que	118,992
Labstat Incorporated Kitchener Ont	1,017,274
Manitoba Cancer Treatment Winnipeg Man	198,723
McGill University Montreal Que	106,088
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	470,754
Price Waterhouse Toronto Ont	159,039
Universite Laval Ste-Foy Que	178,319
University of:	
Alberta Edmonton Alta	134,050
California Irvine Calif USA	170,216
Manitoba Winnipeg Man	208,413
Ottawa Ottawa Ont	297,823
Prince Edward Island Charlottetown PEI	116,564
Toronto Toronto Ont	175,962
Waterloo Waterloo Ont	244,919
Western Ontario London Ont	215,400
Training and educational services—Public servants $2,360,367	
Dalhousie University Halifax NS	241,097
Other professional services $15,893,698	
Canadian Institute of Child Health Ottawa Ont	124,143
CGI Group Inc Ottaw Ont	713,878
Creative Research Group Ltd Toronto Ont	255,000
EKOS Resear Associates Inc Ottawa Ont	161,960
Government of Canada—Statistics Canada Ottawa Ont	1,211,148
Government of Canada—Supply and Services Canada Hull Que	1,361,634
J Phillip Nicholson Policy and Management Consultants Inc Ottawa Ont	527,332
McKim Advertising Winnipeg Man	164,822
Niva Inc Ottawa Ont	116,131
Participaction Toronto Ont	459,700
Policorp Inc Toronto Ont	240,640
Sportcom International Inc Ottawa Ont	1,638,050
Tandemar Research Inc Westmount Que	141,455
University of Ottawa Ottawa Ont	115,909
York Advertising Ltd Ottawa Ont	224,366
Other services $24,329,756	
Aim Technical Services Ottawa Ont	104,462
Bradson Educational Services Ottawa Ont	174,952
Canada Catering Co Ltd Toronto Ont	808,169
Canadian Library Association Ottawa Ont	103,068
Government of Canada—Supply and Services Canada Hull Que	2,765,679
Harrington Temporary Services Ottawa Ont	198,803
Ministry of Finance Victoria BC	253,143
Moose Factory Development Corporation Moose Factory Ont	706,224
Norrell Services Ltd Etobicoke Ont	140,519
Prologic Systems Ltd Ottawa Ont	167,848
Public Works Canada Ottawa Ont	536,658
Quantum Management Services Ltd Ottawa Ont	121,675
The 500 Selection Services Ltd Ottawa Ont	119,913

NATIONAL HEALTH AND WELFARE—*Concluded*

	$
SOCIAL PROGRAM $21,626,993	
Accounting services $741,554	
Government of Canada—Supply and Services Canada Hull Que	723,077
Computer services (informatic) $3,251,168	
DMR Group Inc Ottawa Ont	176,050
Government of Canada—Supply and Services Canada Hull Que	1,294,198
Hst Information Systems Ltd Ottawa Ont	188,719
Polaris Consulting Services Toronto Ont	409,677
Progestic Consultants Inc Ottawa Ont	124,217
Somapro Ltd Montreal Que	160,531
Systems Network Ottawa Ont	699,518
Health and welfare services $3,669,779	
Legal services $220,415	
Government of Canada—Justice Canada Ottawa Ont	149,217
Protection services $125,813	
Scientific services $107,836	
Training and educational services—Public servants $680,022	
Other professional services $5,563,637	
Continental-Golin-Harris Communications Inc Toronto Ont	1,158,087
Government of Canada—Statistics Canada Ottawa Ont	112,500
Government of Canada—Supply and Services Canada Hull Que	691,964
Peat Marwick Stevenson & Kellog Mgmt Consultants Ottawa Ont	1,809,495
Other services $7,266,769	
Drake Office Overload Quebec Que	142,675
Government of Canada—Supply and Services Canada Hull Que	4,098,206
Macdonald and Brisson Personel Ottawa Ont	380,863
Manpower Quebec Ltd Quebec Que	121,538
Norrell Services Ltd Etobicoke Ont	184,489
The Personnel Department Ottawa Ont	107,983
Prologic Systems Ltd Ottawa Ont	421,453

Medical Research Council $574,017

Protection services $7,574	
Training and educational services—Public servants $40,801	
Other professional services $380,864	
The Association of Canadian Medical Colleges Ottawa Ont	211,521
Other services $144,778	

NATIONAL REVENUE $148,394,708

Customs and Excise $109,640,171

Accounting services $188,754	
Supply and Services Canada Hull Que	188,754
Computer services (informatic) $282,870	
JNT EFT Consulting Services Toronto Ont	115,000
Engineering and architectural services $408,385	
Lavalin Engineering Incorporated Ottawa Ont	166,869
Public Works Canada Ottawa Ont	235,550
Health and welfare services $239,391	
C F Consultants Montreal Que	199,285
Legal services $828,724	
Blaney McMurty & Stapell Toronto Ont	125,000
Protection services $2,618,605	
Canadian Corps of Commissionaires Ottawa Ont	853,568
Mohawk Council of Akwesasne Cornwall Ont	334,736
National Protective Services Ottawa Ont	624,421
Pinkerton's of Canada Limited Ottawa Ont	142,278
Royal Canadian Mounted Police Ottawa Ont	456,697
Scientific services $11,223	
Training and educational services—Non-public servants $46,727	
Training and educational services—Public servants $2,024,819	
Canadian English Language Centre Toronto Ont	140,550
Maple Leaf Language Centre Ottawa Ont	404,359
Public Service Commission Ottawa Ont	260,512
Other professional services $8,562,573	
BAC Communications Limited Perth Ont	183,257
Bryan Personnel Consultants Russel Ont	149,947
Capelle R & Associates Toronto Ont	108,129
Capital Office Interiors Ottawa Ont	178,930
Coopers and Lybrand Ottawa Ont	451,230
D S Group Kemptville Ont	157,864
Decision Management Consultants Ottawa Ont	117,456
Deloitte & Touche Ottawa Ont	177,625
Derek Williams & Associates Kanata Ont	105,000
Ernst & Young Toronto Ont	174,663
Harley D R Consultants Ottawa Ont	141,088
J & L International Toronto Ont	127,000
Minister of Revenue Province of Quebec Montreal Que	3,100,000
Nolan Norton Canada Toronto Ont	189,500
Optima Consultants Ottawa Ont	179,424
Peat Marwick Stevenson Kellogg Ottawa Ont	314,452
Supply and Services Canada Hull Que	172,061
Thorne Ernst & Whinney Toronto Ont	174,966
Other services $94,428,100	
A Q R Management Gloucester Ont	2,090,690
A S G Incorporated Orleans Ont	470,403
Accountemps Ottawa Ont	188,419
Action Personnel Ottawa Ont	214,740
AJJA Information Technology Ottawa Ont	3,954,325
Alphatext Limited Ottawa Ont	101,687
Automation Centre of Ottawa Ottawa Ont	3,484,267
Axis Systems International Incorporated New York NY USA	303,500
Barbara Personnel Ottawa Ont	192,403
B D P Business Data Services Toronto Ont	690,852
Beltec Informatics Incorporated Gloucester Ont	159,292
Bradson Personnel Services Ottawa Ont	112,155
Bull H N Information Systems Limited North York Ont	447,239
C G I Group Ottawa Ont	352,579
C T M G Ottawa Ont	1,399,734
C V C Incorporated Boucherville Que	1,159,454
Canada Post Corporation Ottawa Ont	740,255
Canadian Informatics Ottawa Ont	815,303
Centre D Automation de Montreal et de Quebec Montreal Que	153,640
Coredal Staynor Consulting Kanata Ont	125,560
Cybershare Management Incorporated Winnipeg Man	251,469
D M R Group Ottawa Ont	397,889
D P G Systems Nepean Ont	377,133
Dare Personnel Ottawa Ont	289,618
Delta EDP Systems Ottawa Ont	299,776
D G S Information Consultants Toronto Ont	319,683
Drake International Ottawa Ont	169,322
E S I Ottawa Ont	416,224
Effective Personnel Ottawa Ont	120,864
Exocom Systems Ottawa Ont	205,317
Fairbairn Executive Services Ottawa Ont	104,594
Federal Systems Ottawa Ont	218,107
Forceten Computer Services Halifax NS	108,927

NATIONAL REVENUE—*Concluded*

	$
H S T Information Systems Ottawa Ont	2,773,554
Harrington Temporary Services Ottawa Ont	586,866
Hartt & Page Ottawa Ont	2,041,821
Helix Management Orleans Ont	194,397
I B M Canada Limited Montreal Que	651,900
I S T Incorporated Montreal Que	496,421
Iota Consulting Ottawa Ont	6,160,421
Kleins Consulting Ottawa Ont	3,313,426
L G S Group Ottawa Ont	1,287,134
Magic Data Consulting Incorporated Ottawa Ont	182,764
Metadata Consulting Ottawa Ont	469,488
Microstar Software Limited Nepean Ont	374,404
Microtime Incorporated Nepean Ont	188,796
Midahbec Incorporated Aylmer Que	838,955
Network Personnel Ottawa Ont	394,531
Northey Smith & Associates Nepean Ont	572,709
Oaktree Management Consulting Nepean Ont	888,206
Permatemp Ottawa Ont	296,340
Personnel Etcetera Ottawa Ont	141,508
Phoenix System Software Nepean Ont	163,466
Polaris Consulting Services Toronto Ont	6,032,840
Prism Data Services Limited Toronto Ont	111,605
Progestic Ottawa Ont	444,549
Prologue Management Planning Ottawa Ont	122,588
Protocols Standards & Communications Inc Ottawa Ont	272,516
Public Works Canada Ottawa Ont	2,484,831
Q L Systems Kingston Ont	4,386,323
Quantum Group Ottawa Ont	2,014,401
Royal Canadian Mounted Police Ottawa Ont	749,634
Remuera Corporation Ottawa Ont	2,768,685
Rockwood Informatics Kanata Ont	573,061
S & S Software Limited Ottawa Ont	150,960
S N I Systems Ottawa Ont	1,487,990
S P I Consultants Ottawa Ont	277,045
S T M Systems Corporation Ottawa Ont	9,196,392
Sharon Professionals Ottawa Ont	1,282,560
Silico Computer Nepean Ont	1,603,039
Silver Management Consulting Incorporated Ottawa Ont	540,157
Supply and Services Canada Hull Que	798,723
Synerlogic Ottawa Ont	995,900
Sysnovators Gloucester Ont	253,543
Systematix Consultants Ottawa Ont	979,333
T E S Contract Services Toronto Ont	106,250
The 500 Selection Services Limited Ottawa Ont	415,017
Thurgur Powell Associates Ottawa Ont	225,043
V K Computer Systems Ottawa Ont	225,197
Veritaaq Technology Ottawa Ont	1,683,446
Victor Interim Services Ottawa Ont	253,263
Westbridge Computers Ottawa Ont	986,379
Wilcom Systems Ottawa Ont	1,116,234
York Advertising Limited Ottawa Ont	368,904

Taxation $38,754,537

	$
Accounting services $1,941,271	
Supply and Services Canada Ottawa Ont	1,778,871
Computer services (informatic) $14,461	
Engineering and architectural services $199,295	
Public Works Canada Ottawa Ont	195,168
Health and welfare services $713,094	
Legal services $2,623,022	
Ernst and Young Ottawa Ont	157,844
Halprin Dr PW Vancouver BC	198,945
Ray Connell Company Vancouver BC	117,696
Truchon Gauthier Truchon Chicoutimi Que	120,741
Protection services $5,491,684	
Bradson Mercantile Inc Ottawa Ont	754,014
BC Corps of Commissionaires Vancouver BC	602,204
Canadian Corps of Commissionaires Ottawa Ont	3,098,226
National Protective Service Company Limited Ottawa Ont	599,783
Scientific services $2,181,648	
Lapp-Hancock Associates Ltd Ottawa Ont	222,773
Training and educational services—Public servants $3,549,261	
Ecole de Langues de L'Estrie Montreal Que	263,894
Maple Leaf Language Centre Ottawa Ont	171,239
Public Service Commission of Canada Ottawa Ont	429,608
Other professional services $7,634,421	
AJJA Information Technology Consultants Inc Ottawa Ont	579,880
AQR Management Services Inc Gloucester Ont	323,889
Cogem Research Montreal Que	120,000
Coopers and Lybrand Consultants Ottawa Ont	128,602
Delta Partners ottawa Ont	125,283
DMR Consulting Group Ottawa Ont	787,620
DPG System Consulting Nepean Ont	135,550
DR Harley Consulting Toronto Ont	267,979
Ernst and Young Ottawa Ont	107,900
HST Information Systems Ottawa Ont	124,560
IOTA Consulting Ottawa Ont	119,930
Justice Canada Ottawa Ont	589,052
Longwoods Research Group Ltd Toronto Ont	286,534
Netron Inc Toronto Ont	165,750
Rockwood Consultants Ottawa Ont	291,797
Supply and Services Canada Ottawa Ont	733,504
Systematix Ottawa Ont	195,583
Veritaaq Technology House Ottawa Ont	214,396
Other services $14,406,380	
Alberta Attorney General Calgary Alb	137,396
Barbara Personnel Inc Ottawa Ont	107,997
Canada Employment and Immigration Ottawa Ont	4,044,705
Canada Post Corporation Ottawa Ont	451,477
Econofitech Ltee Montreal Que	159,299
Megalith Technologies Ltd Nepean Ont	193,106
Network Personnel Inc Ottawa Ont	231,231
Supply and Services Canada Ottawa Ont	5,114,194

PARLIAMENT $11,432,240

The Senate $3,685,563

	$
Computer services (informatic) $14,520	
Health and welfare services $852	
Legal services $204,088	
Training and educational services—Public servants $225,345	
Other professional services $2,233,717	
Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont	306,340
Other services $1,007,041	
Adaptek Ottawa Ont	213,333

House of Commons $7,126,744

	$
Accounting services $16,684	
Computer services (informatic) $415,111	
Infographic Systems Inc Kanata Ont	111,900
Pharus Systems Ottawa Ont	167,800
Legal services $262,634	
Protection services $118,294	
Training and educational services—Public servants $634,467	

PARLIAMENT—*Concluded*

	$
Other professional services $3,939,854	
Parliamentary Centre for Foreign Affairs & Foreign Trade Ottawa Ont	451,631
Library of Parliament Ottawa Ont	119,767
Other services $1,739,700	
Accountemps Ottawa Ont	120,256
Boyd Moving & Storage Ltd Ottawa Ont	116,131
Network Personnel Inc Ottawa Ont	187,250
Parliamentary Restaurant Ottawa Ont	159,385
Pinchin & Associates Ltd Mississauga Ont	100,000

Library of Parliament $619,933

Accounting services $32,000

Computer services (informatic) $450

Legal services $38,594

Training and educational services—Public servants $24,071

Other professional services $109,096

Other services $415,722	
National Library of Canada Ottawa Ont	177,074

PRIVY COUNCIL $30,240,520

Department $22,805,123

Accounting services $46,940

Computer services (informatic) $2,200,742	
CGI Group Ottawa Ont	192,961
IDL Integrated Data Ltd Ottawa Ont	118,430
Nutat Technologies Inc Ottawa Ont	600,964
Remuera Corporation Ottawa Ont	126,708
STM Systems Corporation Ottawa Ont	553,198
Legal services $1,649,068	
Gregory L Wells Professionals Corporation Calgary Alta	400,535
McIntosh W Toronto Ont	381,150
Stikeman Elliott Toronto Ont	522,786
Protection services $985,839	
Canadian Corps of Commissionaires Ottawa Ont	886,617

Training and educational services—Public servants $500,972

Other professional services $11,730,163	
Angus Reid Group Toronto Ont	344,478
Astroff Corkum Ross Associates Inc Ottawa Ont	108,780
Canadian Institute of Chartered Accountants Toronto Ont	271,227
Energy, Mines and Resources Canada Ottawa Ont	208,025
Fitzsimmons J W Richmond Hill Ont	114,750
Fournier L Outremont Que	106,627
Frank C Black Consultants Services Manotick Ont	153,680
Gauthier A Ste-Julie Que	159,863
Intera Kenting Toronto Ont	164,439
Lapierre J P Montreal Que	107,883
Motelac Entreprises Inc Gloucester Ont	123,075
Patterson Kirk Wallace Toronto Ont	120,283
Perceptus Communications Inc Toronto Ont	180,400
Secor Inc Montreal Que	115,590
York University North York Ont	208,265
Other services $5,691,399	
Supply and Services Canada Ottawa Ont	369,435
Tuckahoe Leasing Toronto Ont	117,161

Canadian Intergovernmental Conference Secretariat $1,048,612

Protection services $60,372

Training and educational services—Public servants $8,106

Other professional services $23,840

Other services $956,294	
Public Works Canada Ottawa Ont	254,564

Canadian Transportation Accident Investigation and Safety Board $1,968,866

Computer services (informatic) $686,447	
Applied Silicon Ottawa Ont	122,265
Supply and Services Canada Ottawa Ont	153,965

Engineering and architectural services $44,136

Health and welfare services $44,413

Legal services $22,092

Protection services $15,835

Scientific services $46,752

Training and educational services—Public servants $173,320

Other professional services $186,228

Other services $749,643

Chief Electoral Officer $1,625,986

Accounting services $88,697

Computer services (informatic) $8,949

Legal services $232,061

Protection services $10,426

Training and educational services—Public servants $23,594

Other professional services $795,747	
C G I Group Ottawa Ont	189,893
Other services $466,512	
Supply and Services Canada Hull Que	116,750

Commissioner of Official Languages $942,550

Computer services (informatic) $9,315

Engineering and architectural services $5,787

Legal services $177,327	
Scott & Aylen Ottawa Ont	103,091

Protection services $13,657

Training and educational services—Public servants $34,559

Other professional services $291,142

Other services $410,763

PRIVY COUNCIL—*Concluded*

$

Economic Council of Canada $776,160

Protection services $9,385

Training and educational services—Public servants $41,930

Other professional services $422,337

Other services $302,508

Northern Pipeline Agency $160,133

Accounting services $87,045

Legal services $42,190

Other professional services $26,898

Other services $4,000

Public Service Staff Relations Board $643,003

Legal services $4,902

Training and educational services—Public servants $49,898

Other professional services $232,777

Other services $355,426

STM Systems Corporation Ottawa Ont	129,495

Security Intelligence Review Committee $270,087

Legal services $75,769

Training and educational services—Public servants $2,948

Other professional services $149,696

Other services $41,674

PUBLIC WORKS $571,951,938

Department $571,951,938

SERVICES PROGRAM $259,215,615

Accounting services $142,544

Collection agency services $6,033

Computer services (informatic) $7,592,584

ADGA Ottawa Ont	208,325
AJJA Ottawa Ont	218,923
Array Professionals Canada Limited Ottawa Ont	337,250
Canadian Informatics Corp Gloucester Ont	101,125
Data General (Canada) Inc Mississauga Ont	337,226
Delta EDP Systems Gloucester Ont	566,707
ESI Evolution Systems Ottawa Ont	145,800
Hexagon Computer Systems Inc Gloucester Ont	1,100,374
Northey Smith and Assoc Nepean Ont	290,118
Oaktree Management Consultants Nepean Ont	104,960
Polaris Consulting Services Toronto Ont	772,048
Progestic Consultants Ottawa Ont	152,684
SHL Systemhouse Inc Ottawa Ont	768,671
Silico Computer Systems Ltd Nepean Ont	149,978
Somapro Ltee Ottawa Ont	328,514
Sylvain Dompierre and Assoc Orleans Ont	112,632
Synerlogic Inc Ottawa Ont	336,005
The Seagull Consulting Group Ottawa Ont	300,000

Engineering and architectural services $88,460,830

ABBDL Inc (Tecsult Inc) Montreal Que	220,619
Acres International Ltd Toronto Ont	1,081,994
ADI Ltd Fredericton NB	188,704
ADS Assoc Ltee Montreal Que	133,608
Ainley & Assoc Ltd Collingwood Ont	193,631
Ala-Kantti Woodman Architects Ottawa Ont	122,543
Argyll Assoc Ltd Fredericton NB	109,822
Associated Engineering BC Ltd Vancouver BC	761,496
Atomic Energy of Canada Ltd Chalk River Ont	117,280
B C Hydro & Power Authority Vancouver BC	117,244
Barry Padolsky Architect Ltd Ottawa Ont	232,803
Beaton Sheppard & Assoc Ltd St John's Nfld	509,309
Bemi Bemi & Assoc Ottawa Ont	189,833
Bennette & Norgrove Ltd Toronto Ont	210,638
BFL Consultants Ltd St John's Nfld	624,943
Bouthillette & Parizeau Montreal Que	297,866
Bureau d'Etude Archer Inc Montreal Que	281,121
Byrne Architects Halifax NS	180,000
C B Fairn & Assoc Ltd Don Mills Ont	114,210
C J Fox Engineering Ltd Orleans Ont	121,387
Canada Museums Construction Ottawa Ont	244,519
Canadaplan Resources Inc Hamilton Ont	209,000
Canadian National Railways Edmonton Alta	102,000
Carlberg Jackson Partners New Westminster BC	640,720
Carroll Thatcher Design Inc Ottawa Ont	198,699
Cayouette Saia Architectes Montreal Que	195,282
Clemann Large Patterson Ottawa Ont	194,251
Coles Associates Ltd Charlottetown PEI	199,224
Colt Engineering Corp Edmonton Alta	173,519
Consortium Riopel Walsh Giasson Farregut Architectes Montreal Que	363,298
Copac Inc Rivière-du-Loup Que	497,687
Crippen Consultants Vancouver BC	169,853
Culham Pedersen Valentine Calgary Alta	1,601,564
Daila-Lana/Griffin Architects Vancouver BC	149,833
David S McRobie Architects Ottawa Ont	228,941
Davison Seamone Rickard Adams Halifax NS	133,158
Delcan Corp North York Ont	3,743,596
Delcan Western Ltd Calgary Alta	169,986
Delcan-Stone & Webster Toronto Ont	1,108,097
Deleuw-Angus Ottawa Ont	102,108
Denis Thibault et Assoc Inc Rimouski Que	378,731
Desnoyers Mercure & Assoc Montreal Que	174,375
Dominik Thompson Mallette Cornwall Ont	950,070
Dorval & Fortin Architectes Quebec Que	218,945
Douglas J Cardinal Architecte Ottawa Ont	151,131
Dunlop Farrow Aiken Canfield Picton Ont	277,453
Dupont Desmeules et Assoc Montreal Que	862,519
Duschenes Fish & Start Saint John NB	194,709
Dynar Architects Inc Kanata Ont	240,396
E J Gaboury & Assoc Winnipeg Man	368,273
EBA Engineering Consultants Calgary Alta	183,155
Eliseo Temprano Architect Inc Ottawa Ont	177,473
Elliott & Elliott Ltd St John's Nfld	936,578
Environmental Engineering Ottawa Ont	163,852
Fafard Parizeau Architectes Montreal Que	125,877
FMS Lavalin Inc Calgary Alta	153,944
Forrest Design Group Ottawa Ont	710,585
Fulker Maltby Architects Vancouver BC	185,289
G E Bemi and Pye & Richards Ottawa Ont	626,090
Garmeco International Consultants Vancouver BC	100,000
GBR Architects Winnipeg Man	112,000
Geocon Inc Fredericton NB	178,753
Gesmec Inc Gloucester Ont	114,564
Giffels Assoc Ltd Toronto Ont	136,711
Goodkey Weedmark & Assoc Ottawa Ont	112,774
Groupe-Conseil Polygec Inc Ste-Foy Que	161,631
Groupe-Conseil Tredec Inc Montreal Que	265,138
H H Angus & Assoc Ltd Don Mills Ont	169,954
Hamel Beaulieu et Assoc Drummondville Que	185,906
Hardy BBT Ltd Calgary Alta	203,443

PUBLIC WORKS—*Continued*

	$
Harman Sculpture Foundry Ltd Gibsons BC	166,500
Harris Miller Miller & Hanson Lexington Mass USA	123,893
Hay & Co Consultants Inc Vancouver BC	165,170
Helmer Stranks Cule Architects Ottawa Ont	149,084
Horton & Ball Water Fedy Kitchener Ont	201,146
I D Engineering Co Winnipeg Man	280,950
Intera Kenting Ottawa Ont	157,415
J L Richards & Assoc Ltd Ottawa Ont	101,728
Jacques Whitford & Assoc Ltd Dartmouth NS	642,147
Jensen Kew Architects Inc Victoria BC	248,344
Jones and Manning Architects Charlottetown PEI	737,160
Katz Webster Assoc Ottawa Ont	268,146
Kindree P J Ottawa Ont	145,767
KLM Engineering Group Ltd Vancouver BC	376,019
Kohler Dickey Edmundson Ottawa Ont	611,991
Lafontaine et Assoc Architectes Anjou Que	169,966
Landry Gauthier & Assoc Inc Hull Que	291,365
Les Architectes Boutros et Pratt Laval Que	504,366
Les Architectes Lemay et Assoc Montreal Que	775,001
Les Architectes Stohl Nicolaidis Montreal Que	490,312
Les Consultants Dessau Inc Laval Que	176,157
M M Dillon Ltd Ottawa Ont	199,850
M S Thompson & Assoc Ltd Cornwall Ont	344,173
Marshall Macklin Monaghan Ltd Thornhill Ont	267,968
Martineau & Haar Architects Ottawa Ont	141,180
Mathers & Haldenby Toronto Ont	341,523
McElhanney Engineering Services Ltd Vancouver BC	370,590
McNeely Engineering Ltd Kanata Ont	142,345
MMC Architects Ltd Saint John NB	295,000
MMP Architects Winnipeg Man	267,855
Morrison Hershfield Ltd Nepean Ont	364,584
Moshe Safdie Assoc Ltd Toronto Ont	140,939
Mott Myles & Chatwin Saint John NB	552,897
Murray & Murray Assoc Ottawa Ont	263,361
N D Lea & Assoc Ltd Vancouver BC	203,693
Newfoundland Design Assoc Ltd St John's Nfld	589,812
Nfld Geosciences Ltd St John's Nfld	102,919
Nolan Davis & Assoc Ltd Halifax NS	207,400
Norr Partnership Ltd Toronto Ont	235,246
Northwest Hydraulic Cons Ltd Vancouver BC	147,782
Oboe Engineering Ltd Ottawa Ont	483,587
Ogilvie & Hogg Architects Ottawa Ont	230,259
Ontario Hydro Thunder Bay Ont	105,400
O'Connor Assoc Calgary Alta	149,798
Pat King Appraisals Ltd Halifax NS	263,190
Pedersen Assoc Architect Vancouver BC	140,900
Peter Moy Architect Ottawa Ont	116,349
Peto Mac Callum Ltd Barrie Ont	105,032
Phillips Barratt Eng And Arch Vancouver BC	635,011
Polytec Inc Jonquiere Que	392,359
Price Waterhouse Toronto Ont	158,100
Proctor & Redfern Ltd Thunder Bay Ont	223,102
Provincial Consultants Ltd St John's Nfld	109,768
Public Works Canada:	
Halifax NS	978,854
Hull Que	305,989
Ottawa Ont	694,422
Vancouver BC	113,303
Willowdale Ont	450,164
R E Winter & Assoc Ltd Mississauga Ont	276,722
Reid Crowther & Partners Ltd Vancouver BC	177,857
Richard Purdy Architect Ltd Rothesay NB	150,680
Robert Freundlich & Assoc Ltd Vancouver BC	121,870
Roche et Assoc Ltee Ste-Foy Que	159,455
Rowan Williams Davies Irwin Guelph Ont	309,018
Sandwell Swan Wooster Inc North York Ont	110,500
Schoeler & Heaton Architects Ottawa Ont	147,858
Seatech Investigation Services Halifax NS	198,853
Sheppard Hedges & Green Ltd Gander Nfld	520,328
Smith Carter / Dunlop Farrow Winnipeg Man	3,117,927
Spencer Environmental Edmonton Alta	109,337
Spotkowsky Architects Ltd Edmonton Alta	135,568
Stanley Assoc Engineering Edmonton Alta	116,524
Suncord Engineering Ltd Edmonton Alta	106,922
Taylor-Irving & Assoc Inc Ottawa Ont	130,195
Tek Consultants Limited Fredericton NB	155,706
The Bae Group St John's Nfld	950,055
The Cohos Evamy Partnership Calgary Alta	3,113,114
The Ikoy Partnership Winnipeg Man	608,773
Thurber Consultants Ltd Vancouver BC	102,197
Trow Ontario Ltd Brampton Ont	125,317
UMA Western Photogrammetry Vancouver BC	208,513
Universal Software Corp Ottawa Ont	143,278
V C I Controls Inc Nepean Ont	104,185
Vaughan Engineering Associates Halifax NS	549,202
Venture Architects Inc St John's Nfld	174,770
Victor Engineering Nepean Ont	166,637
Wagg & Hambleton Architects Vancouver BC	327,005
Wallace MacDonald Lively Ltd Bedford NS	195,382
Wardrop Engineering Winnipeg Man	102,161
Webber Harrington Weld Group Halifax NS	561,132
Western Canada Hydraulic Lab's Vancouver BC	146,288
Wheeler Douglas Massie Hull Que	100,229
Wood Banani & Assoc Kanata Ont	182,214
Health and welfare services $3,276	
Legal services $2,644,339	
British Columbia Building Corp Vancouver BC	114,999
Canadian Imperial Bank of Commerce Vancouver BC	125,565
Marc Roy Curtis in Trust Vancouver BC	118,231
Marian B Gravelle Notary Public Vancouver BC	140,931
Pouliot Mercure Montreal Que	110,000
Price Waterhouse Ottawa Ont	328,987
Souch & Prestage In Trust Vancouver BC	728,340
Tarnowski Joe/Baynes Sound Vancouver BC	120,000
Protection services $16,517,203	
B C Corps of Commissionaires Vancouver BC	366,629
Barnes Security Services (BC) Vancouver BC	106,382
Bradson Security Services Ottawa Ont	290,684
Canadian Corps of Commissionaires:	
Ottawa Ont	7,436,276
Saint John NB	201,403
Victoria BC	173,416
Corps canadien des commissionnaires Montreal Que	2,755,205
Metropol Security Services (BC) Vancouver BC	148,170
National Protective Service Ottawa Ont	3,466,362
Pinkerton's of Canada Ltd Ottawa Ont	608,287
Protection Securite Detek St-Laurent Que	133,263
Securite Sag-Lac Saguenay Lac St-Jean Que	193,903
Scientific services $1,060,763	
Training and educational services—Public servants $3,260,811	
Algonquin College Nepean Ont	128,871
Permax Management Inc Ottawa Ont	144,928
Public Service Commission Halifax NS	100,215
Other professional services $19,062,973	
Amy Associates Ltd Ottawa Ont	110,153
Atkinson Tremblay & Assoc Ltd Ottawa Ont	308,200
Canadian Development Investment Toronto Ont	933,103
Deloitte & Touche Inc Ottawa Ont	765,150
Elron Development Ltd London Ont	202,660
Latulippe R Montreal Que	106,686
Marine Air Cargo Kelowna BC	211,740
Narwhal Arctic Services Ltd Calgary Alta	193,900
Ontario Municipal Employees Toronto Ont	4,261,914
Peat Marwick Stevenson & Kellogg Ottawa Ont	147,558
Peat Marwick Thorne Inc Ottawa Ont	130,341
Pluralis Mercier Que	115,600
Public Works Canada Ottawa Ont	114,933
Rampant Enterprises Ltd Toronto Ont	1,747,842
Roland Carriere & Assoc Brossard Que	106,829
Other services $120,464,259	
157481 Canada Inc Montreal Que	436,490
419766 Ontario Ltd Toronto Ont	253,312
7-24 Classic Building Care Toronto Ont	195,140

PUBLIC WORKS—*Continued*

	$
884194 Ontario Ltd Toronto Ont	104,346
A B C Conciergerie Inc Rimouski Que	158,093
A C Electric Halifax NS	101,776
A P V Canada Inc Montreal Que	543,107
A & A Service Co Vancouver BC	170,543
A & J Maintenance Limited Charlottetown PEI	170,423
Ability Janitorial Services Ottawa Ont	557,942
Allen Maintenance Ltd Montreal Que	2,466,890
Artemis Building Cleaning Co Ottawa Ont	217,232
Ascenseurs Dover Ltee Quebec Que	153,640
Associated Building Maintenance Winnipeg Man	216,259
Assured Building Maintenance Ltd Vancouver BC	118,600
Atelier du Martin Pecheur Inc Clermont Que	511,869
Atlas Building Cleaning Hamilton Ont	565,910
Atlas Building Services Ltd Montreal Que	275,116
Baxtec Mechanical Services Ottawa Ont	235,400
Bee-Clean Co of Canada Edmonton Alta	1,074,305
Best Cleaners & Contractors Ltd Vancouver BC	1,384,036
Betz Inc Kanata Ont	131,318
Black Electric Ltd Ottawa Ont	409,809
Bonanza Building Cleaning Co Ottawa Ont	155,928
Bonner & Campbell Plumbing and Heating Winnipeg Man	204,417
Bourque Pierre & Fils Ltee Ottawa Ont	109,850
British Columbia Buildings Corp Vancouver BC	940,214
Browning Ferris Industries Carp Ont	1,293,061
Bruce Jensen Nurseries Inc Newcastle Ont	198,401
Building Cleaning Consultants Ottawa Ont	221,716
C N Real Estate Toronto Ont	116,563
Campeau Corporation Toronto Ont	316,804
Canada's Capital Building Vanier Ont	363,042
Canadian Corps of Commissionaires Ottawa Ont	800,294
Cardinal Waste Management Toronto Ont	220,061
Carrier Canada Ltd Mississauga Ont	237,259
Carrier Cleaning Services Summerside PEI	121,832
Charette's Tropical Plants Inc Orleans Ont	122,153
Cleanview Janitorial Services Ottawa Ont	1,313,035
Concorde Maintenance Ltd Pickering Ont	402,649
Cordel Developments Corp Ltd Cornwall Ont	329,205
Correia Enterprises Ltd Winnipeg Man	432,847
Crystal Building Services Mississauga Ont	593,136
Culubia Janitorial Services Ottawa Ont	711,914
Daeco Service d'entretien Enr Montreal Que	225,665
Deloitte & Touche Inc Ottawa Ont	231,269
Delta Electric Gatineau Que	353,347
Department of Labour:	
Fredericton NB	121,135
Halifax NS	153,350
St John's Nfld	103,670
Dick's Janitorial Service Ltd Red Deer Alta	187,855
Dominion Electric Protection Willowdale Ont	294,607
Domus Building Cleaning Co Ltd Ottawa Ont	366,375
Double "MM" Janitorial Services London Ont	628,223
Dover Corporation (Canada) Ltd Mississauga Ont	438,397
Duroclean Commercial Services Dartmouth NS	117,705
Dustmoon Maintenance Ltd Nepean Ont	1,524,215
Dutch Janitorial Services Ltd Ottawa Ont	117,964
Dynamic Maintenance Ltd Vancouver BC	251,342
Edwards of Canada Owen Sound Ont	257,086
Electricien Yvan Dubuc Enr Gatineau Que	101,174
Elron Development Ltd London Ont	331,728
Employment and Immigration Willowdale Ont	431,668
Enrich Cleaning Scarborough Ont	151,822
Entreprise Rene Bordeleau Inc Ste-Foy Que	187,284
Entretien City Crown Ltee St-Laurent Que	255,672
Entretien Sanitaire Waterville Waterville Que	234,484
Ernie's Cleaning Services Ltd Peterborough Ont	171,422
Evripos Building Cleaning Co Ottawa Ont	352,921
Exel Building Maintenance Ltd Edmonton Alta	331,187
Expert Building Cleaning Winnipeg Man	107,451
Federated Building Maintenance Toronto Ont	1,063,952
Galipeau J Ottawa Ont	204,551
Geodi Maintenance Inc Nepean Ont	206,377
Gordon A MacEachern Services Scarborough Ont	289,441
Government of Northwest Territories	
Yellowknife NWT	116,210
Guiomar Building Services Laval Que	141,247
Helta Enterprises Ottawa Ont	116,995
Honeywell Ltd Moncton NB	107,518
Honeywell Ltd Scarborough Ont	361,346
Intertec Security and Investigation Ltd Toronto Ont	288,544
J M P Maintenance Ltd Montreal Que	2,370,893
Jani-King Dartmouth NS	243,168
Johnson Controls Ltd Vancouver BC	130,969
Justice Canada Ottawa Ont	131,937
Juteau Devine & Assoc Ottawa Ont	105,045
K L Building Services Lethbridge Alta	180,000
K & Sons Maintenance Co Mississauga Ont	377,984
Laidlaw Waste Systems Edmonton Alta	110,948
Laidlaw Waste Systems Ottawa Ont	188,938
Le Service de traduction simultanee Montreal Que	116,714
Le Transit Inc P A T Montreal Que	128,563
Les Entreprises Montcalm Gatineau Que	164,748
Les Entreprises Duroc Inc Hull Que	249,878
Les services d'entretien Laval Que	339,392
London Floor Service Ltd London Ont	165,609
Luc's Carpentry Winnipeg Man	117,136
M P Building Cleaning Orleans Ont	841,737
M S A Inc/Montenay Service Montreal Que	117,525
MacDonald & Brisson Ottawa Ont	262,383
Majestic Cleaning Toronto Ont	127,901
Manitoba Hydro Winnipeg Man	187,559
Maple Green (1982) Toronto Ont	104,969
Master Nick Building Services Don Mills Ont	104,762
Mathews Conveyor Co Port Hope Ont	105,486
Modern Building Cleaning Ottawa Ont	1,712,492
Montgomery Kone Elevator Co Toronto Ont	587,695
Mosiac Chemical Corporation St Catharines Ont	565,029
National Capital Commission Ottawa Ont	2,050,525
National Trust Company Downsview Ont	2,002,527
Nijjar Maintenance Mississauga Ont	179,765
North Star Building Ottawa Ont	134,460
North York Maintenance Ltd Toronto Ont	1,407,420
Northern Alberta Institute of Technology Edmonton Alta	106,048
Olympia & York Development Ltd Toronto Ont	8,101,955
Otis Canada Inc Halifax NS	186,861
Otis Canada Inc Oakville Ont	4,110,025
Otis Canada Inc Vancouver BC	163,009
Ottawa Horticultural Services Orleans Ont	131,450
Ottawa & District Association Gloucester Ont	193,564
Oxford Building Cleaning Inc Winnipeg Man	193,204
Pacific Building Maintenance Richmond BC	405,808
Paradise Building Maintenance Ltd Vancouver BC	168,420
Paragon Building Cleaners Nepean Ont	191,063
Paul Pollack Personnel Ltd Ottawa Ont	142,699
Peace Maintenance Inc Montreal Que	173,136
Pluralis Consultants Mercier Que	169,700
Poseidon Home Services Inc Laval Que	119,055
Prime Building Maintenance Ltd Vancouver BC	307,887
Professional Cleaners Ltd St John's Nfld	117,315
Program Boiler & Machinery Scarborough Ont	169,940
Public Works Canada:	
Edmonton Alta	327,872
Halifax NS	290,229
Montreal Que	236,905
Ottawa Ont	411,625
Vancouver BC	456,591
Willowdale Ont	176,472
Q C Maintenance Ltd Saskatoon Sask	143,236
Reliable Window Cleaners Sudbury Ont	635,977
Richard Cote Electric Ltd Ottawa Ont	296,246
Royal Cleaners Nepean Ont	205,146
S P I Consultants Ottawa Ont	292,213
Schindler Elevator Corp Ottawa Ont	291,977
Service d'entretien Allied Montreal Que	266,395
Service d'entretien Diplomate St-Leonard Que	236,016
Service d'entretien Parbec Brossard Que	128,869
Service Star Building Cleaning Ottawa Ont	663,422
Services d'entretien Victoria Montreal Que	639,173
Shanahan Research Assoc Vancouver BC	128,800
Sharby's Construction Co Ltd Winnipeg Man	114,812

PUBLIC WORKS—*Concluded*

	$
Shell-Tair Maintenance Service St Catharines Ont	114,542
Sheon Enterprises Inc Manotick Ont	314,780
Simplex International Nepean Ont	146,970
Solvanet Enr Beauport Que	157,593
Staff 2000 Inc Laval Que	102,687
STM Systems Corp Mississauga Ont	605,204
Supply and Services Canada Hull Que	1,031,484
Supply and Services Canada Ottawa Ont	937,263
The 500 Selection Services Ltd Ottawa Ont	625,147
The Effort Trust Company Hamilton Ont	101,980
The Glenview Corp Gloucester Ont	298,614
The Harlow Service Belleville Ont	102,725
Tom Bolianus Electric Winnipeg Man	151,385
Tom Bursey Cleaners Ltd Mount Pearl Nfld	217,278
Transport Saniben Inc Longueuil Que	134,627
Treasury Board Canada Ottawa Ont	400,953
Tricil Ltd Ottawa Ont	293,481
V C I Controls Inc Nepean Ont	369,424
Vandura Building Ltd Regina Sask	213,310
Victoria Maintenance Services Montreal Que	783,508
William Davis & Sons Ltd Vancouver BC	154,347
York Air Conditioning Mississauga Ont	347,000
Zenith Building Services Inc Ottawa Ont	328,218

REAL PROPERTY PROGRAM $312,736,323

Accounting services $6,793

Computer services (informatic) $366,789

Engineering and architectural services $36,733,016

Public Works Canada:	
Halifax NS	1,570,594
Ottawa Ont	9,439,806
Vancouver BC	25,013,172
Willowdale Ont	478,321

Health and welfare services $1,774

Legal services $78

Protection services $166

Scientific services $8,763

Training and educational services—Public servants $542,566

Currie-MacLean Inc Ottawa Ont	136,000
Warren & Assoc Kanata Ont	118,800

Other professional services $2,831,873

Andersen Consulting Ottawa Ont	212,475
International Centre for Facilities Ottawa Ont	710,799
Supply and Services Canada Hull Que	227,034

Other services $272,244,505

Public Works Canada:	
Halifax NS	15,555,952
Montreal Que	30,432,502
Ottawa Ont	146,530,633
Vancouver BC	21,295,818
Willowdale Ont	55,706,430

SECRETARY OF STATE $66,213,958

Department $45,097,286

Accounting services $282,171

Supply and Services Canada Ottawa Ont	271,120

Computer services (informatic) $1,700,555

CGI Information Systems and Management Consultants Ottawa Ont	114,310
Communications Canada-Ccrit Laval Que	100,000
Digital Equipment of Canada Ottawa Ont	106,369
DPG Systems Consultants Ltd Nepean Ont	115,021
Industrielle-Services Techniques/Service des finances Montreal Que	161,344
LGS Group Inc Ottawa Ont	120,608
Silico Computer Systems Ltd Nepean Ont	211,376
SNI Systems Network Inc Ottawa Ont	216,396

Legal services $49,157

Protection services $94,032

Training and educational services—Public servants $939,535

Desnoyers Racine Inc Hull Que	134,683
Public Service Commission of Canada Ottawa Ont	196,798

Other professional services $32,664,679

Baudouin Marie-Christine Montreal Que	147,847
Bennecon Limited Toronto Ont	140,000
Cadieux Fabrice Toronto Ont	251,163
Canacom Inc Montreal Que	279,171
Canadian Translation and Interpretation Services Hull Que	101,312
Cetadir Inc Hull Que	198,993
CIGC Services-Conseils Ltee Ottawa Ont	113,928
Consultant en linguistique computationnelle Ltee Hull Que	174,340
Cosmopole Communications Inc Montreal Que	115,312
Craidig Ottawa Ont	130,674
Didier Emmanuel Ottawa Ont	114,435
Editext Nepean Ont	441,265
Excelcom-Translex Ottawa Ont	115,488
Generations Research Inc Toronto Ont	141,700
Hatton Anne-Catherine Montreal Que	100,384
H Burgers and Associates Ltd Ottawa Ont	208,524
Ian Martin Associates Ltd Toronto Ont	313,268
Jay Walsh Inc Ottawa Ont	187,599
Juricom Montreal Que	184,824
Les Traductions Devinat et Associes Ottawa Ont	163,106
Les Traductions Metatext Translation Inc Ottawa Ont	199,676
Les Traductions Tessier SCC Ottawa Ont	504,120
Les Traductions Translex Jdr SCC Ottawa Ont	826,136
Liberio & Lavergne Inc Westmont Que	108,346
Lingua Traductions Longueuil Que	311,591
Linguix Gatineau Que	208,199
Oerlikon Aerospatiale Inc Saint-Jean-sur-Richelieu Que	101,970
Osgoode Technical Translations Toronto Ont	128,135
Roger Laissy & Associes Montreal Que	110,268
Rubert Anne-Marie Ottawa Ont	113,387
Societe Gamma Inc Ottawa Ont	664,492
Sogestran Inc Ottawa Ont	183,755
Syntagme Montreal Que	502,054
Syntax Technical & Industrial Translators Kingston Ont	124,113
Supply and Services Ottawa Ont	428,732
Traduction Globe Inc Montreal Que	120,637
Traduction Nevrem Enr Ottawa Ont	215,810
Traductions ABS Montreal Que	143,503
Traductions B & B 1978 Ltd Montreal Que	362,366
Traductions de Villers-Cote Inc Trois-Rivieres Que	684,116
Traductions Renaud et Angers Inc Neuville Que	140,286
Traductions Scientifiques Ch-Kay Montreal Que	360,363
Traductions Sigma Enr Ottawa Ont	130,098
Traductions Ultra Inc Bromptonville Que	165,146
Transcom Traductions Inc Ottawa Ont	1,080,347
Transediting & Cie Ottawa Ont	130,101
Translata Enr Cap-Rouge Que	173,659

Other services $9,367,157

Boyd Group of Companies Ottawa Ont	115,798
National Capital Commission Ottawa Ont	125,000
Portage Personnel Ltee Hull Que	164,524
Privy Council Office Ottawa Ont	439,610

SECRETARY OF STATE—*Concluded*

	$
STM Systems Corporation Ottawa Ont	633,304
Supply and Services Canada Ottawa Ont	620,047

Canadian Centre for Management Development $3,282,718

Computer services (informatic) $113,986

Health and welfare services $141,634

Protection services $146,487

Pinkerton's of Canada Ltd Ottawa Ont	103,510

Training and educational services—Public servants $1,695,837

Alexandra Assoc Inc Ottawa Ont	202,473
Les Conseillers en placements PEMP Inc Montreal Que	485,890

Other professional services $279,357

Phillips Group of Companies Ottawa Ont	124,000

Other services $905,417

Versabec Inc St-Laurent Que	353,030

Ministry of State (Multiculturalism and Citizenship) $4,261,310

Accounting services $75,690

Computer services (informatic) $21,028

Legal services $31,464

Protection services $1,405

Training and educational services—Public servants $108,360

Other professional services $1,874,689

National Association of Japanese Canadians Winnipeg Man	405,247

Other services $2,148,674

CLA Personnel Hull Que	108,407
Statistics Canada Ottawa Ont	255,125
STM Systems Corporation Ottawa Ont	769,200

Public Service Commission $12,848,367

Accounting services $15,000

Computer services (informatic) $126,867

Health and welfare services $778

Legal services $8,280

Protection services $327,376

Pinkerton's of Canada Ltd Ottawa Ont	134,603

Training and educational services—Public servants $8,557,247

Department of Finance Fredericton NB	110,299
Public Service Commission Ottawa Ont	396,534

Other professional services $1,943,002

Other services $1,869,817

Bradson Mercantile Inc Ottawa Ont	232,604
Rejane Personnel Inc Hull Que	107,833
Supply and Services Canada Ottawa Ont	564,766

Social Sciences and Humanities Research Council $724,277

Accounting services $1,660

Computer services (informatic) $5,675

Protection services $23,206

Training and educational services—Public servants $37,570

Other professional services $152,075

Other services $504,091

SOLICITOR GENERAL $232,039,051

Department $3,499,438

Accounting services $21,270

Computer services (informatic) $279,879

Protection services $460,291

Canadian Corps of Commissionaires Ottawa Ont	412,848

Training and educational services—Public servants $208,680

Other professional services $1,433,352

Other services $1,095,966

Barbara Personnel Inc Ottawa Ont	257,727

Correctional Service $137,076,393

Accounting services $170,611

Computer services (informatic) $1,603,592

CGI Information Systems Ottawa Ont	689,666
Digital Equipment of Canada Ottawa Ont	156,177
Supply and Services Canada Ottawa Ont	150,907

Health and welfare services $62,850,022

Agence sociale specialisee de Hull Hull Que	356,138
All Care Health Services Belleville Ont	223,086
Arid Group Home Thorold Ont	153,062
BC Borstal Association Vancouver BC	219,933
Bold Park Lodge Inc Hamilton Ont	170,606
Brant Alcove Brantford Ont	195,427
Bray Dr R Toronto Ont	119,360
Brentwood Alcohol Recovery Home Windsor Ont	185,242
Cannell House Inc Moncton NB	261,241
Carrefour Nouveau Monde Montreal Que	1,028,815
Clarke Institute of Psychiatry Toronto Ont	103,107
Community Corrections of London London Ont	347,842
Dimas Society Truro NS	206,550
Doermer Martens Johnson Winnipeg Man	109,477
Edmison House Peterborough Ont	355,806
Elizabeth Fry Society:	
Brampton Ont	120,901
Hamilton Ont	137,368
Kingston Ont	336,967
Toronto Ont	162,607
Vancouver BC	150,545
Emmanuel House St John's Nfld	130,474
Exodus Link Corporation Toronto Ont	152,075
Government of Nfld and Labrador	888,119
Greater Victoria Hospital Society Victoria BC	130,646
Hatfield Society Vancouver BC	247,000
Health Services Center Winnipeg Man	101,253
Hopital Cite de la Sante Vimont Que	402,193
Hotel Dieu Hospital Chatham NB	289,235
Hotel Dieu Hospital Kingston Ont	468,798
House of Hope Ottawa Ont	319,802
Howard House Association of Cape Breton Sydney NS	215,626

SOLICITOR GENERAL—*Continued*

	$
IAF Biovac Inc Ville de Laval Que	104,980
Integrated Behaviorial Systems Ltd Delta BC	125,834
Institut Philippe Pinel Montreal Que	8,653,075
John Howard Society:	
Halifax NS	126,384
Montreal Que	337,965
Oshawa Ont	115,386
Ottawa Ont	315,007
Saint John NB	277,898
St John's Nfld	482,939
Vancouver BC	478,229
Victoria BC	230,795
Joins-toi Granby Que	173,483
Jouve Dr B Moncton NB	118,125
Kingston General Hospital Kingston Ont	323,371
La Societe St-Vincent de Paul Montreal Que	128,021
Larch Half Way House of Sudbury Sudbury Ont	230,637
Laren House Society Victoria BC	225,339
Libby Society North Vancouver BC	244,471
Maison Crossroads Montreal Que	456,626
Maison de transition de Montreal Montreal Que	268,706
Maison Jeunaide Inc Montreal Que	268,043
Maison l'intervalle Montreal Que	621,186
Maison Painchaud Quebec Que	272,220
Maison Radisson Trois-Rivieres Que	181,445
Moncton Hospital Moncton NB	218,300
Native Clan Organization Inc Winnipeg Man	536,127
New Hope Therapeutic Society Delta BC	249,282
Newbury House Sudbury Ont	201,845
Okanagan Halfway House Society Kelowna BC	252,910
Pines Community Resource Centre Kenora Ont	132,502
Placement De Personnel Quebec City Que	913,302
Prince George Activators Society Prince George BC	274,711
Prine George Native Prince George BC	136,036
Programme Portage Relatif Montreal Que	123,364
Province of:	
Alberta Edmonton Alta	2,559,937
British Columbia Victoria BC	305,211
Nova Scotia Halifax NS	162,878
Ontario Toronto Ont	4,405,060
Quebec Quebec City Que	3,526,239
Residence Lafleur Inc Premont Que	264,770
Rockstro Dr R F Sackville NS	108,675
Salvation Army:	
Dartmouth NS	252,947
Kingston Ont	113,784
Moncton NB	224,864
Montreal Que	195,875
Saskatoon Sask	105,082
St John's Nfld	188,362
Toronto Ont	361,228
Vancouver BC	199,537
Victoria BC	282,129
Winnipeg Man	260,661
Service d'aide aux prisonniers Sherbrooke Que	588,375
Societe Emmanuel Gregoire Inc Montreal Que	1,936,500
St Leonards House:	
Bramalea Ont	406,153
Halifax NS	210,117
Hamilton Ont	1,118,183
Toronto Ont	513,375
Windsor Ont	306,770
Seventh Step Society New Westminster BC	211,000
St Mary's University Halifax NS	105,000
St Norbert Foundation Man Inc St Norbert Man	178,403
Thibault A Montreal Que	127,305
Toronto House Toronto Ont	196,224
Unite Domremy de Chicoutimi Chicoutimi Que	111,149
United Church Halfway Homes Winnipeg Man	431,868
University Hospital Vancouver BC	134,755
Univerity of Alberta Hospital Edmonton Alta	131,874
Upjohn Health Care Services Don Mills Ont	152,487
Via Travail (Essor) Montreal Que	414,495
W P Archibald Centre Concord Ont	492,506
YMCA Montreal Que	298,339

	$
Legal services $147,468	
Protection services $2,923,921	
BC Corps of Commissionaires Vancouver BC	110,108
Canadian Corps of Commissionaires:	
Calgary Alta	108,553
Halifax NS	127,096
Kingston Ont	462,893
Montreal Que	591,430
Ottawa Ont	293,211
Saint John NB	443,642
Toronto Ont	196,748
Training and educational services—Non-public servants $15,231,782	
Allied Indian And Metis Society Vancouver BC	246,650
CEFED Quebec City Que	467,095
Camosun College Victoria BC	185,406
Centre de formation d'évaluation Quebec City Que	499,105
Control Data Canada Ltd Toronto Ont	107,417
Drumheller Valley School Division No 62 Drumheller Alta	402,707
Excalibur Learning Center Kingston Ont	1,495,430
Fraser Valley College Abbotsford BC	204,977
Langley College of Trade and Commerce Langley BC	660,975
Lavalin Formation Inc Montreal Que	1,337,415
Memramcook Inst St Joseph NB	127,116
NBCC Moncton Moncton NB	454,828
NB Community College Chatham NB	460,618
Native Clan Organization Inc Winnipeg Man	152,288
Olds College Olds Alta	229,833
Pro Soft Training Surrey BC	103,692
Province of:	
New Brunswick Moncton NB	298,203
Nova Scotia Halifax NS	495,120
Quebec Quebec City Que	1,627,267
Queen's University Kingston Ont	125,218
Red Deer College Red Deer Alta	179,097
Roach W R and Assoc Toronto Ont	170,938
Saskatchewan Institute of Applied Science Saskatoon Sask	571,021
Scott Paper International Inc New Glasgow NS	271,005
Simon Fraser University Burnaby BC	782,540
The Evergreen School Division 22 Gimli Man	157,496
Universite de Montreal Montreal Que	100,275
54895 Ontario Ltd Kingston Ont	1,059,451
Training and educational services—Public servants $2,041,152	
Digital Equipment Ottawa Ont	104,038
Memramcook Institute St Joseph NB	147,223
Public Service Commission Ottawa Ont	315,167
Other professional services $16,977,301	
ARA Consulting Group Inc Toronto Ont	137,861
Coalition Support Services Halifax NS	192,667
Evangelical Luthern Church Winnipeg Man	263,970
Goss Gilroy and Assoc Ltd Ottawa Ont	132,650
HDA Inc Reston Va USA	167,515
Ian Martin Associates Ltd Toronto Ont	161,210
John Howard Society St John's Nfld	128,113
JSI Systems Engineering Ottawa Ont	211,667
Price Waterhouse Associates Ottawa Ont	143,529
Province of Alberta Edmonton Alta	2,891,878
Pulvermacher Stevens and Assoc Ottawa Ont	195,348
Queen's University Kingston Ont	459,678
Supply and Services Canada Ottawa Ont	944,321
The Pass Group Ottawa Ont	134,047
University of Saskatchewan Saskatoon Sask	138,906
United Baptist Convention Saint John NB	279,398
Via Travail (OPEX) Montreal Que	144,863
White Robert S Toronto Ont	193,284
Other services $35,130,544	
Advance Agencies Ltd Airdrie Alta	122,882
Barbara Personnel Inc Ottawa Ont	107,918
Bradson Mercantile Inc Ottawa Ont	120,967

SOLICITOR GENERAL—*Concluded*

	$
Bryker Data Systems Ltd Don Mills Ont	428,538
Communications Canada Ottawa Ont	401,633
Domco Food Services:	
Don Mills Ont	169,429
Richmond BC	592,532
Drumheller Native Consultants Drumheller Alta	127,912
Encon Consulting Glenburnie Ont	108,265
Gabriel Dumont Inst Regina Sask	132,772
Government of Nfld and Labrador St John's Nfld	1,156,951
Government of Northwest Territories Yellowknife NWT	732,963
ICL Services Vancouver BC	108,021
Les Sables Fournel et Fils Inc Quebec Que	193,526
Les services alimentaires Bourcherville Que	122,929
Memramcook Inst St Joseph NB	105,252
Network Personnel Inc Ottawa Ont	235,953
OV Tech Inc Ste-Foy Que	226,183
Placements Plus Kingston Ont	327,772
Perma Temp Personnel Ottawa Ont	349,726
Poundmaker Lodge Edmonton Alta	109,707
Province of:	
Alberta Edmonton Alta	5,660,508
British Columbia Victoria BC	1,997,445
Manitoba Winnipeg Man	332,879
Ontario Toronto Ont	2,296,557
Quebec Quebec City Que	1,397,548
Saskatchewan Regina Sask	3,514,314
Richard Bérubé Inc Port-Cartier Que	148,800
SPI Consultants Ottawa Ont	291,437
Salestech Marketing Inc Scarborough Ont	177,180
Services d'entretien R Hudon Inc Port-Cartier Que	455,564
Supply and Services Canada Ottawa Ont	5,374,807
Valley Stenographic Abbottsford BC	142,754
Wyse L J Assoc Victoria BC	113,757

National Parole Board $631,972

Legal services $12,983

Protection services $82,206

Training and educational services—Public servants $44,467

Other professional services $379,965

Other services $112,351

Royal Canadian Mounted Police $89,343,146

Accounting services $175,871

Collection agency services $285

Computer services (informatic) $82,020

Engineering and architectural services $34,615

Health and welfare services $20,008,864

Blue Cross Moncton NB	166,725
Great West Life Winnipeg Man	5,787,502
National Defence Medical Centre Ottawa Ont	415,225
University of Alberta Hospital Edmonton Alta	298,211

Legal services $1,406,106

Daniel Brunet Ottawa Ont	140,522

Protection services $23,904,827

BC Corps of Commissionaires Vancouver BC	1,625,449
Burns International Security Ottawa Ont	309,398
Canadian Corps of Commissionaires Ottawa Ont	16,213,670
Corps canadien des commissionnaires Montreal Que	5,625,880
Twilite Security Yellowknife NWT	121,438

	$
Scientific services $235,950	
Training and educational services—Non-public servants $1,286,531	
SHL Systemhouse Ottawa Ont	111,045
Training and educational services—Public servants $1,822,993	
Training and Development Canada Ottawa Ont	194,700
Other professional services $855,644	
Canadian Security Intelligence Service Ottawa Ont	569,324
Other services $39,529,440	
A-1 Bailiff Services Ltd Nepean Ont	105,500
Associated Building Maintenance Winnipeg Man	151,515
Bank of Canada Ottawa Ont	548,268
George Bolton (1983) Ltd Ottawa Ont	108,083
Campus Productions Ltd Ottawa Ont	148,027
Comnetix Computer Systems Mississauga Ont	281,734
Communaute urbaine de Montreal Que	104,542
Dare Personnel Ottawa Ont	147,885
Dun and Badstreet Software Toronto Ont	138,128
Charles Higgerty Ottawa Ont	228,441
MP Building Cleaning Orleans Ont	282,799
MPB Technologies Inc Dorval Que	113,872
Prime Building Maintenance Vancouver BC	181,752
Prologic Systems Ottawa Ont	126,033
Province of:	
Alberta Edmonton Alta	465,257
British Columbia Victoria BC	274,652
Manitoba Winnipeg Man	187,896
Nova Scotia Halifax NS	158,000
Ontario Toronto Ont	946,047
Quebec Quebec Que	370,000
Public Works Canada Ottawa Ont	1,554,849
Quantum Information Resources Ottawa Ont	148,886
Raymond Chabot-Martin Pare Cie Montreal Que	548,519
STM Systems Corp Ottawa Ont	116,624
Sani-Building Maintenance Edmonton Alta	110,285
Sheon Enterprises Osgoode Ont	181,725
Software Kinetics Ltd Stittsville Ont	516,423

Royal Canadian Mounted Police External Review Committee $256,883

Legal services $23,408

Protection services $33,708

Training and educational services—Public servants $8,234

Other professional services $129,324

Other services $62,209

Royal Canadian Mounted Police Public Complaints Commission $1,231,219

Computer services (informatic) $59,591

Legal services $583,179

Protection services $99,932

Training and educational services—Public servants $13,817

Other professional services $250,301

Other services $224,399

SUPPLY AND SERVICES $129,666,997

Department $129,666,997

	$
Accounting services $13,854,703	
Supply and Services Canada Hull Que	3,978,979
Collection agency services $264	
Computer services (informatic) $823,826	
Engineering and architectural services $1,839,563	
Laboratoire de Beton Ltee Montreal Que	214,911
Peel Assessment Workshop Mississauga Ont	172,153
Robert W Byron Ottawa Ont	103,832
Seimac Swire House Limited Darmouth NS	251,548
Legal services $1,745,315	
Fillmore and Riley Winnipeg Man	127,951
Protection services $2,129,917	
Canadian Corp of Commissionaires:	
St John NB	123,239
Ottawa Ont	1,003,250
Ste-Foy Que	745,121
National Protective Service Ottawa Ont	208,860
Scientific services $1,051,280	
Training and educational services—Non-public servants $1,474,443	
Lemmex & Associates Ltd Ottawa Ont	233,612
Parisien Grou Lasalle Ville St-Laurent Que	117,494
Training and educational services—Public servants $2,856,043	
Financial Management Institute Ottawa Ont	139,841
Public Service Commission Ottawa Ont	529,804
Other professional services $24,492,992	
Andersen Consulting Ottawa Ont	223,278
Deloitte & Touche Management Ottawa Ont	834,670
Progestic Consultants Inc Ottawa Ont	111,860
Quadrum Consultants Inc Ottawa Ont	206,294
Supply and Services Canada Hull Que	2,481,440
Synergem Mgmt Inc Ottawa Ont	498,358
V K Computer System Inc Ottawa Ont	454,431
Other services $79,398,651	
ACF Communications Ltd Ottawa Ont	331,883
ACME Signalisation Montreal Que	841,893
ACME Signalisation Ottawa Ont	6,133,029
AJJA Information Technology Ottawa Ont	333,685
A P G Analyse Programmation Montreal Que	156,022
African Journey Limited Toronto Ont	267,500
Agence de placement Louise Inc Hull Que	206,703
Agincourt Productions Richmond Hill Ont	277,969
Barbara Personnel Inc Hull Que	314,801
Berger & Associates Canada Ottawa Ont	974,775
Bomi Videotape Productions Nepean Ont	156,532
Boyd Moving & Storage Ltd Ottawa Ont	284,666
Bradson Mercantile (1983) A/T Ottawa Ont	339,958
Brant Computer Services Ltd Ottawa Ont	137,437
Breakthrough Films Toronto Ont	287,889
Bruntouch Entertainment Group Chester NS	143,448
Business Rescue Associates Ltd Ottawa Ont	174,234
Carleton Productions Inc Ottawa Ont	1,212,113
Champlain Productions Inc Montreal Que	127,555
Charlton & Gobuyan Design Ottawa Ont	125,989
Cinelume Productions Ltd Montreal Que	199,362
Corel Systems Corp Ottawa Ont	190,237
Corvideocom Ltd Ottawa Ont	148,185
CTMG Canadian Technolgy Ottawa Ont	140,415
D E Systems Ltd Ottawa Ont	102,132
Decima Research Ottawa Ont	135,156
Deloitte & Touche Ottawa Ont	291,784
Digital Video Services Ottawa Ont	109,045
Dorje Systems Group Inc Ottawa Ont	138,954
DPG Systems Consultants Ltd Nepean Ont	201,302
DSS Canada Communication Group Hull Que	332,756
Edge Management Services Inc Edmonton Alta	207,666
Est Evolutions Systems Inc Ottawa Ont	263,607
Fedor-Expositions Inc Montreal Que	116,651
Fifth Dimention Cad/Cam Ottawa Ont	715,053
Financial Operations (EA) Ottawa Ont	1,142,368
GBC Canada Inc Don Mills Ont	202,750
Gemn Graphics Gloucester Ont	531,300
Helix Management Consulting Orleans Ont	294,952
Hexagon Computer Systems Inc Gloucester Ont	631,587
Hyde Parks Film Productions Toronto Ont	165,295
Image Projection Nepean Ont	140,339
Imax Systems Corp Toronto Ont	936,755
Independent Communications London England	175,000
Indigo Software Ltd Ottawa Ont	122,665
Intercom Films Ltd Toronto Ont	169,538
Intergraph Canada Ltd Ottawa Ont	472,635
Iota Consulting Ltd Nepean Ont	219,695
J P L Productions Inc Montreal Que	137,754
KLA Visual Productions Ottawa Ont	217,552
L G Expositions Hull Que	399,854
LGS Group Inc Ottawa Ont	253,528
Lambert Multimedia Inc Montreal Que	204,157
Les Freres Proulx Brothers Inc Ottawa Ont	235,203
Les Productions Comment Ca Va? Montreal Que	215,000
Les Productions Impex Montreal Que	120,734
Les Productions R Charbonneau Ottawa Ont	334,073
Les Productions Soa Ltee Montreal Que	362,707
Linktek Corporation Ottawa Ont	196,520
LRS Trimark Ltd Ottawa Ont	357,286
M & M Film Productions Ltd Toronto Ont	112,000
Macdonald & Brisson Personnel Ottawa Ont	120,931
Mantle and Overall Nepean Ont	208,785
Matrix Exhibits Brentwood In USA	111,588
Merriam Productions Ltd Ottawa Ont	240,909
Midahbec Inc Aylmer Que	108,359
NCR Canada Ltd Streetsville Ont	146,914
National Film Board of Canada Montreal Que	641,217
Omni Film Productions Ltd Vancouver BC	148,830
Omnifacts Research Ltd St John's Nfld	261,025
Optima Photographie Inc Hull Que	100,044
Pacific National Leasing Toronto Ont	6,623,834
Pastiche Productions Ltd Victoria BC	169,418
Pierre Gadbois Productions Inc Ste-Cecile de Masham Que	206,199
Pixart Montreal Que	481,721
Polmac Communications Inc Regina Sask	198,139
Production du Verseau Montreal Que	186,321
Productions SDA Ltee Ottawa Ont	151,157
Quantum Information Resources Ottawa Ont	190,907
R Charbonneau Productions Inc Ottawa Ont	246,790
Radio Quebec Montreal Que	104,000
Robertson Rozenhart Inc Vancouver BC	171,813
Rogers Cable TV Ltd Toronto Ont	274,785
Scott Films Ltd Ottawa Ont	124,307
Senderlea Communications Inc Ottawa Ont	151,633
Shane Lunny Productions Inc Markham Ont	322,772
SHL Systemhouse Inc Ottawa Ont	245,384
Silico Computer Systems Ltd Nepean Ont	117,921
Societe Radio-Canada Montreal Que	320,000
Sonolab Inc Montreal Que	129,654
Sound Venture Productions Ottawa Ont	145,671
Spectralite 70 Ltd Trois-Rivieres Que	118,357
SPS Sharon Professional Services Ottawa Ont	191,677
SRI Strategic Resources Inc Ottawa Ont	146,120
STM Systems Corp Ottawa Ont	2,200,254
Supply and Services Canada Hull Que	7,998,283
Tele-Vision Montreal Que	200,000
Terry Cochrane Image Nepean Ont	727,557

SUPPLY AND SERVICES—*Concluded*

	$
The Devon Group Ltd Ottawa Ont	300,058
The Image Works Alberta Inc Edmonton Alta	137,401
The Job Farm Ottawa Ont	740,999
Thurgur Powell Associates Ottawa Ont	240,666
Tier One Communications Inc Markham Ont	277,113
Tinsel Media Productions Ltd Edmonton Alta	216,851
Topek Productions Inc Ottawa Ont	146,770
Veritaaq Technology House Ottawa Ont	184,363
Visionex Inc St-Laurent Que	134,886
Westbridge Computer Corp Ottawa Ont	103,416
Why Not Productions Inc Toronto Ont	170,890
Yaletown Productions Inc Vancouver BC	331,213
Yorkville Press Co Ltd Scarborough Ont	101,780
Ist Satellite Communications Ottawa Ont	123,951

TRANSPORT $411,374,569

Department $409,019,066

Accounting services $ $333,511

Supply and Services Canada Hull Que	154,586

Collection agency services $14,931

Computer services (informatic) $13,408,388

Andersen Consulting Ltd Ottawa Ont	125,000
AQR Management Services Inc Gloucester Ont	738,688
Atkinson Tremblay & Associates Ottawa Ont	215,884
Canadian Informatics Corporation Ottawa Ont	125,125
CGI Information Systems & Management Consultants Inc Ottawa Ont	100,110
Comgate Engineering Ltd Ottawa Ont	219,677
Coredal Staynor Consulting Kanata Ont	304,809
Datacap Ltd Ottawa Ont	200,805
DI Associates Ltd Mississauga Ont	146,085
DMR & Associates Inc Ottawa Ont	111,575
IOTA Consulting Ltd Ottawa Ont	884,333
LGS Data Processing Consultants Inc Ottawa Ont	191,617
Northey Smith and Associates Nepean Ont	367,833
Oracle Corporation Canada Inc Ottawa Ont	183,016
Peter V Pettengell & Associates Inc Gloucester Ont	211,650
Progestic Consultants Inc Ottawa Ont	140,680
Prologic Systems Ltd Ottawa Ont	104,623
Quantum Management Services Ltd Ottawa Ont	578,958
S & S Software Ltd Ottawa Ont	506,120
SHL Systemhouse Inc Ottawa Ont	1,155,296
Silico Computer Systems Ltd Nepean Ont	574,877
STM Systems Corporation Ottawa Ont	2,319,582
Visual Computing Group Inc Kanata Ont	163,263

Engineering and architectural services $122,470,161

Energy, Mines and Resources Canada Ottawa Ont	111,000
Fleet Technology Ltd Kanata Ont	398,753
Horton & Ball Walter Fedy and Associates Ltd Toronto Ont	183,210
Micronar Ltd Ottawa Ont	108,475
National Research Council Ottawa Ont	130,172
Oracle Telecomputing Inc Ottawa Ont	375,460
Photosur Geomat Inc Montreal Que	409,118
Public Works Canada Ottawa Ont	114,579,235
Supply and Services Canada Hull Que	265,684
Transtech Marine Systems Co Ltd Islington Ont	174,200
Westland Aerostructures Ltd Isles of Wight England	113,400

Health and welfare services $1,386,243

Legal services $1,210,835

Mikkelborg Broz Wills & Fryer Seattle Washington DC USA	249,229
Ross Hooley Barristers & Solicitors Charlottetown PEI	102,133

Protection services $14,256,460

Agence de securite et d'investigation Ltee Montreal Que	158,245
BC Corps of Commissionaires Vancouver BC	737,253
Canadian Corps of Commissionaires Ottawa Ont	8,532,536
City of Calgary Calgary Alta	1,932,798
Garda Security Ltd Montreal Que	104,586
Intelicom Ltd Edmonton Alta	176,815
Metropol Security Ltd Winnipeg Man	743,627
National Protective Service Ottawa Ont	339,861
Pacific Building Maintenance Ltd Edmonton Alta	182,873
Public Works Canada Ottawa Ont	125,473

Scientific services $748,598

Canadian Standards Association Rexdale Ont	184,352

Training and educational services— Non-public servants $329,438

Training and educational services—Public servants $7,874,357

Air Canada Ltd Winnipeg Man	164,874
Berlitz Language Center of Canada Ltd Ottawa Ont	145,919
Canadian Airlines International Ltd Vancouver BC	320,545
Crosby Associates International Inc Winter Park Fla USA	194,916
Flight Safety International Flushing NY NY USA	917,372
Intair Ottawa Ont	193,445
Public Service Commission of Canada Ottawa Ont	741,345

Other professional services $97,037,347

ADGA Ltd Ottawa Ont	117,510
Aerodat Ltd Mississauga Ont	355,427
Arno Keinonen Arctic Consultants Inc Calgary Alta	446,503
Array System Computing Inc Downsview Ont	359,069
Atlantic Research Canada Inc Nepean Ont	114,866
Atmospheric Environment Services Toronto Ont	130,000
Aviation Planning Services Ltd Ottawa Ont	359,530
BC Corps of Commissionaires Vancouver BC	186,599
Beauchemin Beaton Lapointe Inc Montreal Que	151,106
Biokinetics & Associates Ltd Ottawa Ont	223,588
Boeing Canada De Havilland Division Downsview Ont	523,202
Bolton Barnett Consulting Inc Ottawa Ont	115,039
Bombardier Inc Montreal Que	334,159
Borec Management & Technical Services Ottawa Ont	187,378
British Columbia Transit Vancouver BC	286,329
Burson Marsteller Ltd Toronto Ont	100,045
C & C Pavement Inc Toronto Ont	119,200
CAE Electronics St-Laurent Que	265,907
CAL Corporation Ottawa Ont	101,086
Canada Coach Lines Mount Hope Ont	100,000
Canada Ports Corporation Ottawa Ont	147,705
Canadian Automobile Association Ottawa Ont	119,514
Canadian Corps of Commissionaires Toronto Ont	1,969,158
Canadian Gas Association Mississauga Ont	302,000
Canadian Institute of Guided Group Transport Kingston Ont	120,601
Canadian Urban Transit Assoc Toronto Ont	216,500
Canartic Shipping Co Ltd Ottawa Ont	1,527,738
Cankor Holdings Co Ltd Toronto Ont	133,523
Cie Tech Brossard Que	136,798
City of Mississauga Mississauga Ont	434,707
Colt Engineering Corporation Edmonton Alta	103,962
Communications Canada Ottawa Ont	128,363
Compengserv Ltd Ottawa Ont	297,837
Concordia University Montreal Que	218,179
Coopers and Lybrand Consulting Group Ottawa Ont	391,189
CPAD Holdings Ltd Nepean Ltd	314,633
CRIM Montreal Que	426,181
Dames & Moore Inc Vancouver BC	253,269
Delcan Corporation Toronto Ont	111,072
Deloitte & Touche Inc Winnipeg Man	260,026
Department of Indian & Northern Affairs Ottawa Ont	237,000
Department of Communications Ottawa Ont	596,214
DMR Group Inc Ottawa Ont	307,614
Dunlop-Beaufort Canada Ltd Richmond BC	116,691
Dupont Desmeules & Associates Inc Montreal Que	161,450
Energy Mines and Resources Canada Ottawa Ont	162,496
Environment Canada Ottawa Ont	636,530

TRANSPORT—*Continued*

	$
Ernst and Young Consulting Ltd Toronto Ont	979,205
ESSA Ltd Vancouver BC	116,223
Fisheries and Oceans Ottawa Ont	245,000
Fleet Technology Ltd Kanata Ont	721,452
Forest Engineering Research Institute Pointe-Claire Que	250,493
Gastops Ltd Gloucester Ont	156,110
German & Milne Inc Ottawa Ont	422,214
Giffels Associates Ltd Ottawa Ont	155,550
Gignac Hollingsworth and Associates Inc Montreal Que	164,461
Government of Northwest Territories Yellowknife NWT	1,340,401
GSM Design St-Laurent Que	125,000
Hall and Sloat Ottawa Ont	192,135
Harris Miller Inc Toronto Ont	210,659
Hickling Partners Ltd Toronto Ont	103,343
Hydro Quebec Inc Montreal Que	116,795
IBI Group Toronto Ont	221,757
Imperial Oil Ltd Sarnia Ont	163,460
Instrumar Ltd St John's Nfld	278,423
Istec Inc Hamilton Ont	440,346
James F Hickling Management Consultants Ltd Ottawa Ont	471,148
Kadtec Systems Ltd Vancouver BC	185,220
LGS Group Inc Ottawa Ont	174,380
Ludgate & Nguyen Inc Montreal Que	169,665
MacFarlane Peacock Ltd Vancouver BC	202,833
MacLaren Plansearch Ltd Halifax NS	616,585
Martin Marietta Canada Ltd Ottawa Ont	12,989,092
Melville Shipping Ltd Ottawa Ont	558,115
Memorial University Newfoundland St John's Nfld	102,687
National Research Council Ottawa Ont	966,956
Nordco Limited St John's Nfld	422,532
Norecol Environment Consultants Vancouver BC	107,788
Norland Science & Engineering Ltd Ottawa Ont	131,770
Norr Airport Planning Associations Ltd Toronto Ont	123,700
Offshore Systems Ltd North Vancouver BC	367,997
Ortech International Mississauga Ont	512,921
Ottawa YM-YWCA Ottawa Ont	201,825
Peat Marwick & Partners Management Consultants Montreal Que	351,361
Price Waterhouse Ltd Ottawa Ont	110,814
Prince Rupert Water Taxi Ltd Prince Rupert BC	150,141
Public Works Canada Ottawa Ont	9,853,681
Qualserv Ltd Nepean Ont	713,860
Queen's University Kingston Ont	150,421
Raymond Chabot Martin Pare Montreal Que	146,779
Raytheon Canada Ltd Waterloo Ont	1,493,896
S L Ross Environment Research Ottawa Ont	140,278
S & S Software Ltd Ottawa Ont	124,760
Seimac Ltd Bedford NS	133,626
Senstar Corporation Kanata Ont	293,227
Software Kinetics Ltd Stittsville Ont	104,292
Spar Aerospace Ltd Halifax NS	677,881
Status Electrical Corporation Abbotsford BC	730,263
Stewart Weir Land Data Inc Edmonton Alta	110,960
Supply and Services Canada Hull Que	3,634,174
Sypher Mueller International Inc Ottawa Ont	1,027,628
Telecite Inc Montreal Que	145,000
TES Limited Ottawa Ont	435,095
The Cats Group Brampton Ont	113,605
The Pass Group Ottawa Ont	100,447
Thermotech Engineering Kingston Ont	230,065
Thompson-Hickling Aviation Inc Ottawa Ont	2,071,687
Tradewind Scientific Ltd Vancouver BC	220,903
Transmode Consultants Inc Toronto Ont	426,905
Transportation Association of Canada Ottawa Ont	172,972
Transport Canada Ottawa Ont	453,545
University of Ottawa Ottawa Ont	278,432
UTDC Inc Kingston Ont	126,280
Virtual Prototypes Inc Ottawa Ont	470,742
VMS Technology Inc Ottawa Ont	150,218
World Weatherwatch Toronto Ont	182,260
WR Davis Engineering Ltd Ottawa Ont	199,928

Other services $149,948,797	$
ADGA Ltd Ottawa Ont	773,375
AIM Technical Services Ottawa Ont	173,698
Allied Maintenance Services Ltd Dartmouth NS	319,504
Arthur R Nolter Development Ltd Halifax NS	300,469
Atlantic Building Cleaning Ltd Halifax NS	437,143
Atmospheric Environment Downsview Ont	14,346,000
Barbara Personnel Inc Ottawa Ont	429,827
BC Corps of Commissionaires Vancouver BC	115,346
Bee Clean Ltd Winnipeg Man	192,976
Black and MacDonald Ltd Winnipeg Man	1,139,567
Bradford Building Services Co Ltd Vancouver BC	809,532
Bradson Personnel Services Inc Ottawa Ont	1,034,254
B Gerlach & Son Entreprises Inc Mississauga Ont	403,688
Camp Systems of Canada Ltd Ottawa Ont	129,214
Canadian Corps of Commissionaires Ottawa Ont	559,174
Capital City Maintenace Ltd Toronto Ont	746,057
Car Park Management Services Ltd Toronto Ont	161,339
Chatterson Building Cleaning Ltd Winnipeg Man	137,142
Cipolla's Services Ltd Toronto Ont	127,073
City of North Battleford North Battleford Sask	135,000
Civil Aviation Authority Aviation House Edinburgh Scotland	195,750
Concorde Maintenance Ltd Calgary Alta	880,887
Contempro Services Inc Ottawa Ont	106,783
Cornwall Linen Service Inc Cornwall Ont	153,790
Corporation of Township of Golden Balmerton Ont	241,331
Cristimont Inc Montreal Que	1,478,021
Department of Communications Ottawa Ont	1,384,003
Department of National Defence Ottawa Ont	591,046
DI Associates Ltd Mississauga Ont	313,165
Digital Equipment of Canada Ltd Kanata Ont	135,404
Double MM Janitorial Services Ltd Toronto Ont	151,913
Dynamic Maintenance Ltd Vancouver BC	778,793
Eastmain Band Council Eastmain Que	149,401
Echo Bay Mines Ltd Edmonton Alta	159,252
Ecole Polytechnique de Montreal Montreal Que	260,075
Environment Canada Ottawa Ont	10,823,349
Exocom Systems Corporation Ottawa Ont	145,151
Federated Building Maintenance Ltd Toronto Ont	101,857
Fred H Ross & Associates Ltd Yellowknife NWT	596,943
G & M Enterprises St John's Nfld	311,374
Gazzola Paving Ltd Concorde Ont	454,402
Glen Shields Landscape & Maintenance Ltd Toronto Ont	190,075
Gordon A MacEachern Ltd Winnipeg Man	106,159
Government of Northwest Territories Yellowknife NWT	877,293
Government of the Yukon Whitehorse YT	811,797
Groupe Admari Inc Montreal Que	2,5,047
Harrington Personnel Ottawa Ont	181,778
Integ Management and Support Services Ltd Winnipeg Man	492,952
Jani King Ltd St John's Nfld	517,739
Jean Fournier Inc Montreal Que	218,682
Johnson Controls Ltd Calgary Alta	137,580
Kelly Services Ltd Toronto Ont	357,518
La Societe Sogsabec Ltee St-Laurent Que	1,300,402
Laidlaw Waste Systems Ltd Montreal Que	359,035
Lands Company Canada Mirabel Que	1,497,400
Laurier Electric Ltd Cornwall Ont	304,420
Ligue de Taxis Inc Montreal Que	102,367
Macaulay Trucking Ltd Vancouver BC	473,899
Marriott Canadian Management Ltd Winnipeg Man	168,677
McGill University Montreal Que	193,480
Modern Building Cleaning Ltd St John's Nfld	196,941
Monselet Construction and Equipment Ltee Montreal Que	533,288
Narwhal Frontec Arctic Services Ltd Winnipeg Man	3,388,443
Network Inc Ottawa Ont	185,092
Northwest Regional Airport St Leonard NB	350,000
Office Assistance Canada Ltd Vancouver BC	151,953
Oxford Building Maintenance Co Ltd Winnipeg Man	465,640
Pacific Building Maintenance Ltd Richmond BC	8,045,809
Peace Maintenance Ltd Montreal Que	715,683

TRANSPORT—*Concluded*

	$
Penetang Midland Coach Lines Inc Midland Ont	340,758
Percy Pyper Ltd Greely Ont	160,730
Personal Etcetera Ottawa Ont	295,943
Pickell Airport Services Inc Winnipeg Man	189,040
Plomberie Fernand Cyr Inc Montreal Que	191,790
Pollack Personnel Ltd Ottawa Ont	233,094
Progressive Building Maintenance Ltd Richmond BC	104,137
Prologic Systems Ltd Ottawa Ont	289,362
Public Works Canada Ottawa Ont	10,347,935
Quantum Management Services Ltd Ottawa Ont	888,268
Reuterfile Ltd Toronto Ont	185,581
Rokelis Ltd Halifax NS	301,893
Rose Building Maintenance Ltd St Albert Sask	681,880
Ryerson Polytechnical Institute Toronto Ont	280,847
Sani Mobile Inc Montreal Que	111,284
Scottsdale Aviation Inc Toronto Ont	604,620
Service Star Building Cleaning Inc Ottawa Ont	901,074
Statistics Canada Ottawa Ont	673,169
Stewart Weir Land Data Inc Edmonton Alta	106,707
STM Systems Corporation Ottawa Ont	192,341
Supply and Services Canada Hull Que	14,304,256
Sydney Millwork Ltd Sydney NS	367,264
Systemes sur mesure PB Inc Montreal Que	169,631
Technical University of Nova Scotia Halifax NS	227,246
Tecksol Inc Ste-Foy Que	1,560,741
TES Contract Services Inc Toronto Ont	251,237
The 500 Selection Services Ottawa Ont	217,573
The Guarantee Co Ltd Willowdale Ont	124,342
The Personnel Department Ottawa Ont	300,192
Transport Canada Ottawa Ont	17,590,637
University of:	
British Columbia Vancouver BC	245,935
Calgary Calgary Alta	242,937
Manitoba Winnipeg Man	160,349
New Brunswick Fredericton NB	258,702
Saskatchewan Saskatoon Sask	140,158
Western Ontario London Ont	187,117
Victor Temporary Services Ottawa Ont	285,501
Victorian Order of Nurses Ottawa Ont	103,247
Volker Stevin Contracting Ltd Edmonton Alta	223,610
Wakshinsky Bros Ltd Winnipeg Man	100,549
Waskaganish Band Council Waskaganish Que	155,822
Wemindji Band Council Wemindji Que	149,503
Y & R Paquette Inc St-Jerome Que	1,076,478
Yaka Inc Montreal Que	168,333
Yeoman Security Services Ltd Toronto Ont	171,635

Civil Aviation Tribunal $129,391

Computer services (informatic) $1,495

Legal services $28,136

Training and educational services—Public servants $200

Other professional services $86,302

Other services $13,258

Grain Transportation Agency Administrator $287,269

Accounting services $8,323

Computer services (informatic) $12,294

Engineering and architectural services $26,594

Legal services $29,595

Training and educational services—Public servants $20,576

Other professional services $104,186

	$
Other services $85,701	

National Transportation Agency $1,938,843

Computer services (informatic) $190,120

Legal services $27,692

Protection services $61,446

Training and educational services—Non-public servants $50

Training and educational services—Public servants $349,647

Other professional services $348,584

Other services $961,304

Government of Canada—Statistics Canada Ottawa Ont	316,600
Government of Canada—Transport Canada Ottawa Ont	250,000

TREASURY BOARD $11,103,303

Secretariat $9,287,444

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $9,270,063

Legal services $46,077

Computer services (informatic) $213,137

Training and educational services—Public servants $308,174

Other professional services $5,057,094

Atkinson Tremblay & Associates Ottawa Ont	193,385
Public Works Canada Ottawa Ont	1,283,609
Statistics Canada Ottawa Ont	731,955
Supply and Services/ Government Consulting Group Ottawa Ont	976,855

Other services $3,645,581

Barbara Personnel Inc Ottawa Ont	165,864
Harrington Marketing Ltd Ottawa Ont	103,993
Supply and Services/PAC Ottawa Ont	2,363,290

TEMPORARY ASSIGNMENTS PROGRAM $17,381

Training and educational services—Public servants $2,240

Other professional services $15,105

Other services $36

Comptroller General $1,815,859

Computer services (informatic) $29,511

Training and educational services—Public servants $142,349

Other professional services $1,078,037

Peat Marwick Thorne - KPMG Toronto Ont	124,210
Price Waterhouse Management Co Toronto Ont	115,232
SSC/ Government Consulting Group Ottawa Ont	146,235

Other services $565,962

VETERANS AFFAIRS $206,289,299

Department $206,289,299

	$
VETERANS AFFAIRS PROGRAM $206,162,945	
Accounting services $126,386	
Computer services (informatic) $894,450	
DMR Group Inc Halifax NS	309,167
On Line Support Inc Charlottetown PEI	170,017
Synerlogic Halifax NS	195,407
Engineering and architectural services $33,671	
Health and welfare services $188,966,736	
Blue Cross of Atlantic Canada Moncton NB	55,168,311
Blue Cross Vancouver BC	24,245,837
Bureau of Patients Accounts Middleton NY USA	107,263
Calgary Disyrict Hospital Calgary Alta	268,718
Camp Hill Hospital Halifax NS	12,244,907
Campbellton Regional Hospital Campbellton NB	1,443,216
Centre Hospitalier Universite de Laval Ste-Foy Que	3,591,154
Colonel Belcher Hospital Calgary Alta	400,889
Deer Lodge Centre Winnipeg Man	6,504,109
Dr Everett Chalmers Hospital Fredericton NB	2,948,713
Dr George L Dumont Hospital Moncton NB	2,087,328
Fisherman's Memorial Hospital Lunenburg NS	1,500,000
General Hospital Corporation St John's Nfld	3,307,236
Glace Bay General Hospital Glace Bay NS	960,000
Greater Victoria Hospital Society Victoria BC	1,284,626
Green Shield Prepaid Services Windsor Ont	1,602,686
Jean-Louis Lajoie MD Montreal Que	131,400
Medical Services Association Vancouver BC	154,989
Medical Services Plan BC Victoria BC	1,973,741
Metro Calgary & Rural General Hospital Calgary Alta	399,738
Minister of Finance Manitoba Winnipeg Man	244,377
Miramichi Senior Citizen Home Chatham NB	709,552
National Defence Medical Centre Ottawa Ont	817,032
Northside Harbour View North Sydney NS	2,101,200
Para Medical Health Services Markham Ont	789,985
Parkwood Hospital London Ont	13,175,436
Saint John Regional Hospital Saint John NB	4,460,917
Soldiers Memorial Hospital Middleton NS	1,305,870
Sunnybrook Hospital Toronto Ont	5,415,750
Sunnybrook Medical Centre Toronto Ont	5,804,596
University Hospital Saskatoon Sask	287,579
University Hospital Vancouver BC	5,222,791
University of Alberta Hospital Edmonton Alta	1,400,339
Veterans Affairs Washington DC USA	234,842
Victoria Hospital London Ont	10,577,799
Victorian Order of Nurses Lethbridge Alta	867,012
Wascana Rehabilitation Centre Regina Sask	2,208,340
Legal services $68,792	
Protection services $1,556,526	
Canadian Corps of Commissionaires:	
John NB	328,280
Ottawa Ont	111,698
Montreal Que	682,749
Department of External Affairs Ottawa Ont	156,075
Training and educational services—Public servants $580,725	
Other professional services $2,366,171	
Synod of the Diocese of New Westminster New Westminster BC	100,954
Other services $11,569,488	
Canadian Red Cross Society Ottawa Ont	2,318,204
Correctional Service Canada Laval Que	583,662
Department of External Affairs Ottawa Ont	328,693
Department of National Defence Ottawa Ont	120,442
MacDonald Brisson Ottawa Ont	111,368
Paysagiste J Marc Robitaille Pierrefond Que	169,203
Sherbrooke Community Centre Saskatoon Sask	109,388
STM Systems Corp Ottawa Ont	3,123,609
Supply and Services Canada Ottawa Ont	610,980
Vetcraft Ste-Anne-de-Bellevue Que	220,410
Warren Shepell Consultants Corp Toronto Ont	112,726
CANADIAN PENSION COMMISSION PROGRAM $42,471	
Legal services $1,238	
Training and educational services—Public servants $7,035	
Other services $34,198	
BUREAU OF PENSIONS ADVOCATES PROGRAM $64,831	
Training and educational services—Public servants $12,307	
Other services $52,524	
VETERANS APPEAL BOARD PROGRAM $19,052	
Computer services (informatic) $2,000	
Health and welfare services $100	
Training and educational services—Public servants $7,952	
Other professional services $850	
Other services $8,150	

WESTERN ECONOMIC DIVERSIFICATION $7,555,723

Accounting services $3,828,201	
Consulting and Audit Canada Edmonton Alta	3,828,201
Computer services (informatic) $711,435	
Anthony Macauley Associates Victoria BC	236,434
Canadian Informatics Corporation Ottawa Ont	398,565
Protection services $180,425	
Training and educational services—Public servants $230,711	
Other professional services $2,004,207	
Tebb R W Vancouver BC	234,168
William M Mercer Ltd Ottawa Ont	110,000
Other services $600,744	

SECTION 6

1990-91
PUBLIC ACCOUNTS

Construction and/or Acquisition

CONTENTS

	Page
Construction and/or acquisition of land, buildings and works . .	6.3
Construction and/or acquisition of machinery and equipment .	6.22

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Construction and/or acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

—one asterisk {*} adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts relating to expenditures to date have been amended in the current year;

—two asterisks {**} adjacent to name and location of contractor indicate that the contracts have been awarded through the Department of Public Works;

—three asterisks {***} adjacent to amounts in the amount of contract column indicate cost plus contracts; and,

—an {*f*} adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A summary of total current year's expenditure (standard object 08) by department and agency is provided in Section 1 (Table 3) of Volume II (Part I).

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $49,746,102				
Department $49,746,102				
MANAGEMENT AND ADMINISTRATION PROGRAM $46,683				
AGRI-FOOD PROGRAM $49,173,749				
Bascelli Construction Ltd Ottawa Ont**	Building No 22 ventilation Ont	1,362,150	1,320,000	1,320,000
Bascelli Construction Ltd Ottawa Ont**	Laboratory renovations, K W Neatby Bldg Ont	464,116	464,116	464,116{*f*}
Bomac Construction (1978) Ltd Saskatoon Sask	Raising New Willows dam Sask	1,324,129		1,209,961{*f*}
Bomac Construction (1978) Ltd Saskatoon Sask	Water treatment plant expansion Sask	996,708		620,391
C Duncan Construction Ltd Spy Hill Sask	Sludge storage lagoons Sask	281,456	281,456	281,456{*f*}
Civic Glass & Aluminium Nepean Ont	Curtain wall, K W Neatby Building Ont	1,938,280	758,097	758,097
Cohos Evamy & Partners Calgary Alta**	Office/laboratory and concept design Alta	1,930,000	110,067	1,745,514*
Cohos Evamy & Partners Calgary/Edmonton Alta**	Office/laboratory Alta	1,993,500	371,765	680,765*
Cro-Mex Plomberie Chauffage Ltee Hull Que**	Virus laboratory renovations Que	2,290,332	344,547	344,547
Cumming & Dobbie (1986) Ltd Brandon Man	Modifications to Jackson Lake dam Man	368,000	367,462	367,462{*f*}
Dallas Contracting Ltd Humbolt Sask	Sewage lagoon expansion Sask	286,440	15,037	241,073{*f*}
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction/laboratory Que	1,900,000	75,000	1,900,000*{*f*}
De Graaf Excavating Ltd Lethbridge Alta	Canal and drain rehabilitation Sask	277,060	129,670	129,670{*f*}
E F Moon Construction Ltd Portage la Prairie Man	Positive control structure Man	456,679	450,657	450,657{*f*}
E F Moon Construction Ltd Portage la Prairie Man	Construct Carmen flood protection diversion bridge Man	327,923	319,100	319,100{*f*}
Eden Construction Ltd Saskatoon Sask	Water treatment plant improvements Sask	1,044,000		663,000
Edie Construction Ltd Dugald Man	East channel excavation Man	619,925	95,850	590,628{*f*}
Fafard et Pariseau Architects Montreal Que	Office/laboratory Que	664,475	125,877	466,995
Gardon Construction Ltd Abbotsford BC**	Chemical/pesticide and soils preparation facility BC	518,128	475,829	475,829
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Concrete weir and pumphouse Sask	836,504	417,629	756,500{*f*}
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Water treatment plant Sask	2,266,432		1,000,000
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Construct final clarifier No 3 Sask	314,042	76,764	312,504{*f*}
Grant & Sinclair Architects Vancouver BC**	Plant laboratory BC	250,769	170,697	199,997*
H Baudry Construction (1980) Ltd Ste Agathe Man	West channel excavation Man	576,031	554,102	554,102
HCL Construction Ltd Moose Jaw Sask	Canal and headworks rehabilitation Sask	312,005	78,290	286,053{*f*}
Helmer Stranka Cole Ottawa Ont**	New annex and renovation Ont	448,152	279,566	408,053*
Ikoy Partnership Winnipeg Man**	Office/laboratory Man	1,733,756	300,577	1,558,640
Jacques Sauve Architects & Lemoy Leclerc Architects Joliette Que	Office/laboratory Que	380,000	23,084	333,128
JKW Construction Ltd Plum Coulee Man	Drop structures Man	901,022	337,420	892,426
Jones Manning Architects Charlottetown PEI**	Office/laboratory PEI	2,653,500	746,000	1,411,000
Kraft Construction Co (1978) Ltd Winnipeg Man	Office/laboratory Man	15,396,271	10,711,345	11,344,974*
L M Arch/Smith Carter Partners Morden Man**	Office/laboratory Man	990,000	1,997	988,279*{*f*}
Les Consultants Genam Ltee Drummondville Que**	Animal pathology laboratory Que	421,082	20,606	421,082*{*f*}

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Les Systemes Harvestore de l'Estrie Inc Granby Que ..	Animal waste storage Que	374,500	374,500	374,500
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant expansion Sask	309,400		180,310
Mahar's Construction Ltd Placentia Bay Nfld**	Inspection station Nfld	676,902	613,932	676,902*(f)
MJB Enterprises Ltd Medicine Hat Alta	Distribution pipeline Sask	1,121,731		1,050,927
MJB Enterprises Ltd Medicine Hat Alta	Structure, canal and drain rehabilitation Sask	434,727	408,699	408,699(f)
MJB Enterprises Ltd Medicine Hat Alta	Irrigation structure rehabilitation Sask	362,430	13,637	343,536(f)
Murray & Murray Associates Ottawa Ont**	Office and laboratory reorganization Ont	280,890	45,035	45,035*
OBOE Engineering Ottawa Ont**	Virus laboratory renovations Que	286,077	157,223	197,123*
PCL - MAXAM Calgary Alta**	Office/laboratory Alta	12,498,316	323,693	12,493,752
PCL MAXIM - A Joint Venture Calgary Alta	Spillway modifications east basin Alta	358,899		358,608(f)
RX Construction St-Eugene-de-L'islet Que	Chemical pesticide storage bldg Que	380,352	378,799	378,799(f)
Ron Engineering Ltd Ottawa Ont**	Chemical storage building Ont	732,800		488,952(f)
Ruiter Engineering & Construction Ltd Ottawa Ont**	New annex and renovations Ont	4,823,238	3,858,432	4,193,432
Saskcon Repair Services Ltd Saskatoon Sask	Spillway rehabilitation Sask	390,648	378,003	378,003(f)
Sayers & Associates Ltd Mississauga Ont**	Biowaste system/Animal Disease Research Institute Ont ..	733,236	88,786	733,236*
Taplen Construction (1979) Ltd Ottawa Ont**	Office and laboratory reorganization Ont	2,610,092	1,141,465	1,141,465
United Corrosion Consultants Ltd Estevan Sask	Water supply pipeline Sask	379,273		378,108(f)
Universal Industries Ltd Lloydminster Sask	Pumpworks modifications and addition Sask	451,795		157,955
Univex (Canada) Ltd Ottawa Ont**	Electrical upgrade, K W Neatby Building Ont	351,787	206,433	206,433
Ursel Construction Ltd Saskatoon Sask	Water treatment plant expansion Sask	1,744,915		1,339,412(f)
Vie Bilt General Contractors Ottawa Ont**	Modifications to building No 158/Animal Disease Research Institute Ont	1,299,880	1,611	1,289,048
Wappel Construction Co Ltd Regina Sask	Sewage treatment facilities Sask	993,368		963,025(f)
GRAINS AND OILSEEDS PROGRAM $525,670				
COMMUNICATIONS $1,166,466				
Department $1,024,302				
Ellis-Don Construction Ltd Nepean Ont**	Building 2D, construction clean rooms Ont	1,119,086	263,542	263,542
J C Sulpher Construction Ltd Gloucester Ont**	Electromagnetic pulse facility—Construction Ont	323,621	323,621	323,621(f)
National Museums of Canada $142,164				
ENERGY, MINES AND RESOURCES $9,494,448				
Department $9,494,448				
Dalacoustic Contractors Ltd Nepean Ont**	Computer room expansion Ont	310,815	5,815	310,815(f)
DCR Construction Ottawa Ont**	New metal curtain wall Ont	276,804	276,804	276,804
Johnson Control Ottawa Ont**	Upgrade control systems Ont	357,160	340,094	340,094
Krista Construction Ltd Russell Ont**	Samples lab fit-up Ont	263,400	124,286	124,286
Krista Construction Ltd Russell Ont**	Upgrade emergency exits Ont	305,000	270,837	270,837
Lambur Scott Jossa Architects Ltd Edmonton Alta** ..	Architectural services for accommodation NWT	548,908		525,743
Rahm Construction Ltd Ottawa Ont**	Ventilation and sprinkler systems Ont	663,404	599,590	599,590
Renovations Daniel Lariviere Inc Gatineau Que**	Replacement of windows Ont	570,388	570,388	570,388(f)
Richard and B A Ryan Nepean Ont**	Interior upgrading Ont	396,000	396,000	396,000
Sayers and Associates Ltd Ottawa Ont**	Upgrade mechanical and electrical system Ont	311,203	311,203	311,203(f)
Scientific Atlanta Inc Atlanta Georgia USA	Satellite receiving antenna Sask	2,189,123		2,069,690
Scientific Atlanta Inc Atlanta Georgia USA	Satellite receiving antenna Que	2,916,988		1,643,860
Taplen Construction (1979) Ltd Ottawa Ont**	Repairs to loading dock Ont	436,000	436,000	436,000(f)
Vancel Construction Gatineau Que**	Building addition Que	499,398	499,398	499,398(f)
Vancel Construction Gatineau Que**	Interior fit-up Que	689,258	689,258	689,258
ENVIRONMENT $37,165,129				
Department $37,165,129				
ENVIRONMENTAL SERVICES PROGRAM $6,825,593				
Construction Raymond Leonard Inc Maniwaki Que** .	Construction of new building, aerological station Que	303,377	303,377	303,377
Graduate Construction Gloucester Ont**	Upgrade high hazard laboratories and glass washing facility Ont	712,625	253,775	253,775
Graduate Construction Gloucester Ont**	Construction of a new high hazard laboratory Ont	862,410	373,555	373,555
Laval Fortin Ltee Alma Que**	Renovation and modification of two houses, aerological station Que	290,143	1,956	290,143(f)
Leo Groulx Ltd Gloucester Ont**	New boiler and chiller Ont	480,194	480,194	480,194(f)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Leo Groulx Ltd Gloucester Ont**	Replacement of two boilers Ont	613,900	547,000	547,000
Michael Monteith Enterprises Ltd Orillia Ont**	Construction—Centre for atmospheric research experiments Ont	527,169	1,334	527,169 [f]
State Contractors Stoney Creek Ont**	Boiler and chiller replacement Ont	1,351,747	16,914	1,351,747 [f]
Takhini-Southern Lakers Construction Vancouver BC**	Construction of office and laboratories YT	993,000		898,000 [f]
Taplen Ltd Ottawa Ont**	Roof repair and modular office installation Ont	639,100	639,100	639,100 [f]
Wormald Fire Systems Hull Que**	Sprinkler system and fire retardant removal Ont	778,791		778,791* [f]
PARKS PROGRAM $30,339,536				
Anna Vannelli in Trust Amherstburg Ont	Acquisition of John Marsh property Ont	356,680	356,680	356,680 [f]
Atlantic Colas Ltd Dartmouth NS**	Chipseal Park Road, Kejimkujik National Park NS	401,284	401,284	401,284 [f]
Banff Horticultural Services Ltd Calgary Alta	Rehabilitation Two Jack Lake Campground Alta	834,720	384,116	384,116
Beak McIntosh Lewis and O'Shaughnessy in Trust Amherstburg Ont	Acquisition of Pollock and Fontein property Ont	250,000	250,000	250,000 [f]
Blue Heron Enterprises Inc Rusticoville PEI	Replace electrical distribution system PEI	463,040	405,585	405,585
Boilard-Boilard St-David Que**	Construction of La Grande Maison/Forges du St-Maurice Que	2,498,558	2,050	2,498,558 [f]
Bremmer Engineering & Construction Canmore Alta**	Reconstruction of access road Alta	1,459,119	36,558	1,459,119 [f]
Bremmer Engineering & Construction Canmore Alta**	Rehabilitation Kootenay National Park BC	476,000	453,633	453,633
Bremmer Engineering & Construction Canmore Alta**	Sunshine Road grading, paving Banff National Park Alta	1,350,641	1,214,978	1,214,978
Bremmer Engineering & Construction Canmore Alta**	Asphalt, concrete paving Lake Louise development Alta	252,532	84,395	252,532*
Bremmer Engineering & Construction Canmore Alta**	Solid waste transfer station Alta	1,080,183	1,075,097	1,075,097
Brenex Construction Sherwood Park Alta	Construction of new administrative office NWT	504,528	473,395	473,395
Burden's Construction Co Ltd Corner Brook Nfld	Maintenance facility Nfld	292,408	23,613	292,408 [f]
Cab Construction St John's Nfld	Maintenance facility Nfld	310,298		310,298 [f]
CANA Management Ltd Calgary Alta**	Canadian Pacific Railway overpass rehabilitation Alta	706,935		656,784
Carsens Enterprises Antigonish NS**	Rock cut stabilization NS	851,547	851,547	851,547
Clayco Construction Ltd St John's Nfld**	Bridge renovations Nfld	490,432		490,432 [f]
Colin R MacDonald Antigonish NS**	Road reconstruction and paving NS	1,848,242	321,415	1,848,242
Construction Jacques Theoret Quebec Que**	Construction of reception centre Que	708,300	257,697	708,300 [f]
Construction J M Vallee Montreal Que**	Store renovations Que	1,014,400	583,834	1,014,400 [f]
Custom Land Contractors Ltd Calgary Alta**	Topsoil and seeding Alta	289,458	273,495	273,495
Duron Atlantic Ltd Dartmouth NS**	Bridge repairs NS	630,731	7,500	630,731* [f]
Eden Construction Calgary Alta	Construction of visitor centre Lake Louise Alta	2,262,082		2,249,787
Emery Construction Ltd St John's Nfld**	Rocky Harbour recreation complex Nfld	3,605,579		3,605,579
Everall Construction Ltd Edmonton Alta**	Upgrading main beach parking Alta	307,936	8,378	307,936 [f]
Floyd's Construction Ltd Rocky Harbour Nfld	Trout river boat tour facility Nfld	391,814	390,314	390,314
Gaffney Quebec Ltd Stratford Ont**	Reconstruction of Dam 2 at Lock 2 Ont	4,194,024	2,814,453	2,814,453
G D Construction & Fils Riviere-au-Renard Que**	Construction of four service buildings Que	294,552		294,552 [f]
Hayward Baker Canada Ltd Brampton Ont**	Repair water leak combined lockstation Ont	541,822	541,822	541,822 [f]
Hewlett Services Ltd Springdale Nfld**	Highway reconstruction Lomond Rd Nfld	885,422	77,324	885,422* [f]
Jack Law Contractors Inc Peterborough Ont	Demolition and reconstruction of a dam Ont	2,331,232		2,331,232 [f]
J G Hartling Ltd Lower Sackville NS**	Bridge reconstruction Cape Breton Highlands National Park NS	592,570	478,439	478,439
K-Line Construction Ltd Woodstock NB	Upgrading of power line NB	443,350		443,350 [f]
Les Entreprises Benoit Soucy Ltee Tourelle Que**	Construction of recreation centre for tourists Que	1,451,174	7,582	1,451,174 [f]
Les Entreprises Raymond Brochu Inc St-Edouard Que**	Bridge/Forges St-Maurice Que	396,634	117,066	362,355
MacInness Perth Road Village Ont**	Waste weir reconstruction Ont	414,752	414,752	414,752 [f]
Maple Leaf Construction (1978) Ltd Winnipeg Man**	Recapitalization of Wasagaming Townsite Phase III Man	560,315	560,315	560,315 [f]
Max Helmer Construction Ltd Radium Hot Springs BC**	Boulder Creek compound improvements BC	1,520,948	1,520,948	1,520,948
Metro Engineering & Contracting Ltd Calgary Alta**	Concrete pavement Lake Louise development Alta	282,813		279,032
Millcon Ltd Fredericton NB**	Bridge repairs Nfld	322,633	119,633	322,633 [f]
Nelson River Construction (1984) Inc Winnipeg Man**	Reconstruction, grading and paving Phase II Man	833,617		833,617 [f]
Pennecon Ltd St John's Nfld**	Housing access road Nfld	259,536		259,536 [f]
Piggott Projet Management Calgary Alta	Construction of sewage treatment plant Alta	10,739,118	21,346	10,739,118 [f]
Pisapia (Canada) Limited Ottawa Ont	Reconstruction of a swing bridge Ont	1,509,024	165,771	1,508,523*
P M L Exhibit Services Calgary Alta	Replicated Rockwall visitor centre Lake Louise Alta	418,707		418,707* [f]
Province of British Columbia Victoria BC	Acquisition of lands with timber interests re Pacific Rim National Park BC	25,000,000		25,000,000
Province of British Columbia Victoria BC	Acquisition of lands other than timber interests re Pacific Rim National Park BC	9,800,000		9,706,746
Ras Dam Construction Ltd Winterburn Alta**	Water supply improvement Jasper National Park Alta	2,099,650	1,714,372	1,714,372
Rideau Canal Museum Corp Smiths Falls Ont	Construction of a basement Ont	310,000	98,164	310,000 [f]

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Ritz Construction Ltd Humboldt Sask**	Recapitalization of Waskesiu Townsite Phase II Sask	1,084,816	1,056,498	1,056,498
Robdale Contractors Ltd Edmonton Alta**	Bow Valley Parkway reconstruction Alta	1,247,855		1,247,855
Ruszkowski Construction Company Ltd Prince Albert Sask**	Reconstruction, grading and paving Sask	840,536		840,536 (*f*)
Sharp Construction Ltd Prince George BC**	Rock cut stabilization Johnston Canyon Alta	280,891	178,751	178,751
South Rock Medicine Hat Alta**	Asphalt surfacing Alta	896,494	896,494	896,494 (*f*)
Thomas G Fuller Equipment Rental Ottawa Ont**	Hartwell's lockstation repairs lock # 9 and 10 Ont	1,958,552	1,757,490	1,757,490
Tiegen Enterprises Ltd Blairmore Alta	Water supply system control building Lake Louise Alta	359,675	264,390	264,390
Trade North Contracting Whitehorse YT	Stores/maintenance facility YT	2,042,141		2,042,141 (*f*)
Transport Quebec Quebec Que	Land acquisition/Forges du St-Maurice Que	455,000	91,000	455,000 (*f*)
Vic Van Isle Construction Revelstoke BC**	Sand salt storage building, Rogers Pass BC	684,504	45,892	684,504
W D Laflamme Ltd Ottawa Ont	Lock reconstruction Ont	1,564,604	68,528	1,564,604* (*f*)
Weatherhaver Resources Ltd Vancouver BC	Staff accommodation Ellesmere Island National Park NWT	385,003		383,326*
Westisle Construction Ltd St Eleanors PEI**	Road reconstruction PEI	365,541	149,501	365,541*
Westisle Construction Ltd St Eleanors PEI	Green Gables parking development PEI	374,064	188,075	188,075
Zutphen Brothers Construction Port Hood NS**	Rock cut stabilization NS	1,188,879	421,879	1,188,879
EXTERNAL AFFAIRS $33,363,966				
Department $33,363,966				
CANADIAN INTERESTS ABROAD PROGRAM $23,895,368				
Burgener Lachapelle Calgary Alta	Design and construction of Chancery Algiers Algeria	3,328,600	190,837	945,537
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy complex Moscow USSR	1,201,770		729,306
Diplomatic Services Bureau Beijing People's Republic of China	Construction of Embassy complex Beijing PRC	20,937,000	6,653,000	18,972,235
Follett E R Buenos Aires Argentina	Design and construction of Chancery Buenos Aires Argentina	525,000	67,083	317,371
Foundation Co of Canada Toronto Ont	Provision of engineering and technical services for construction of Chancery Beijing PRC	7,266,375	2,992,062	7,266,375* (*f*)
Foundation Co of Canada Toronto Ont	Provision of material for Embassy complex Beijing PRC	7,855,209	1,137,815	7,855,209 (*f*)
Foundation Co of Canada Toronto Ont	Construction of Chancery Dar es-Salaam Tanzania	6,472,000	3,322,000	4,204,235
Foundation Co of Canada Toronto Ont	Provision of material for Embassy complex Beijing PRC	879,637	879,637	879,637 (*f*)
Foundation Co of Canada Toronto Ont	Procurement of construction materials and personnel for Chancery construction Beijing PRC	14,276,000	149,695	149,695
Franulic Gustavo Claudio Samorano Santiago Chile	Purchase staff quarters Santiago Chile	297,192	297,192	297,192 (*f*)
Poon Gardner Billington Architects & Planners Vancouver BC	Chancery extension New Delhi India	1,301,235	171,621	298,528
Richards & Associates J L Consulting Engineers and Planners Ottawa Ont	Construction of Chancery Dar es-Salaam Tanzania	331,750	88,558	291,603*
Sharpenberg Robert Rye New York NY USA	Purchase staff quarters New York NY USA	576,000	576,000	576,000 (*f*)
Stark Richard & Martha Shaker Hts Ohio USA	Purchase staff quarters Cleveland Ohio USA	256,200	256,200	256,200 (*f*)
Technoedil SA Buenos Aires Argentina	Construction of Chancery Buenos Aires Argentina	8,440,000	6,827,059	8,075,000*
WORLD EXHIBITIONS PROGRAM $9,468,598				
FISHERIES AND OCEANS $75,086,070				
Department $75,086,070				
Anderel Towing Co Ltd Grand Manan NB**	Deck replacement and wharf repairs NB	341,573	254,000	254,000
Andros Construction Co Ltd Goulds Nfld**	Wharf construction Nfld	420,333	174,329	384,329*
API Contracting Ltd Edmonton Alta**	Marina Alta	266,846	67,444	205,781*
A Wood Bulldozing Ltd Campbell River BC	Spawning gravel and channel liner production BC	373,820	372,168	372,168 (*f*)
A Wood Bulldozing Ltd Campbell River BC**	Indian reserve No 11/marina dredging and breakwater BC	4,364,656	(5,475)	4,364,656 (*f*)
B & M Comeau Construction Little Brook NS**	Wharf extension NS	381,745	241,745	381,745 (*f*)
Beaver Marine Construction Bedford NS**	Dredging NS	490,301	490,301	490,301 (*f*)
Beaver Marine Construction Bedford NS**	Breakwater repair NS	952,977	52,256	952,977* (*f*)
Ben Blackburn Inc Chicoutimi Que**	Harbour facilities Que	2,531,647	1,532,169	1,532,169
Burden's Construction Co Ltd Corner Brook Nfld**	Breakwater and wharf Nfld	296,984	176,984	296,984* (*f*)
Burry's Marine Division Ltd Mount Pearl Nfld**	Harbour dredging Nfld	380,700	380,700	380,700* (*f*)
Canadian Dredge & Dock Inc Don Mills Ont**	Breakwater construction Ont	1,908,958		1,908,958* (*f*)
CKS Construction Ltd Surrey BC**	Harbour improvements BC	546,800	273,590	273,590
Colin R MacDonald Limited Antigonish NS**	Wharf construction NS	1,107,534		1,107,534 (*f*)
Concord Paving Ltd (previously reported under Conrad Paving Ltd) Carbonear Nfld**	Breakwater Nfld	923,079	308,022	923,079 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Construction & Pavage Portneuf Inc St-Marc-des-Carrieres Que**	Development of a multi-purpose roadstead Que	1,249,097	854,675	854,675
Construction A Parise Inc Sept-Iles Que**	Major wharf repairs Que	397,700	199,984	199,984
Construction DCL Ltee St-Hubert Que**	Multi-use harbour reconstruction Que	6,863,370	481,288	6,863,370 [f]
Construction du Golfe Ltee Caraquet NB**	Wharf improvements NB	622,240	283,592	283,592
Construction G Desrosiers (Sept-Iles) Inc Sept-Iles Que**	Construction of a slipway Que	501,045	31,400	501,045
Construction Normand Brisson Inc Ste-Blandine Que**	Laboratory alterations Que	410,115	326,599	326,599
Construction Isolites Inc Ile-de-la-Madeleine Que**	Wharf approach repairs Que	354,000	229,490	229,490
Cougar Helicopters Inc Waverley NS	Assembly of hangar, preparation of ramp and taxiway NS	830,987	398,857	818,327* [f]
Currier Contracting Ltd Cranbrook BC**	Breakwater construction BC	918,890	344,000	344,000
Den Mar Equipment Rentals Sidney BC	Construct concrete rearing channels BC	268,947	268,947	268,947 [f]
Dexter Construction Co Ltd Bedford NS**	Breakwater construction NS	267,593	267,593	267,593 [f]
Dexter Construction Co Ltd Bedford NS**	Breakwater construction NS	1,613,682	313,682	1,613,682 [f]
Dexter Construction Co Ltd Bedford NS**	Breakwater extension NS	1,086,357	25,267	1,086,357 [f]
DW Matheson & Sons Contracting Ltd Victoria County NS**	Breakwater NS	631,948		631,948 [f]
Dominion Diving Limited Dartmouth NS**	Float and guide pile NS	312,538	173,333	173,333
Elphege Arseneau Cap-aux-Meules Que**	Fishermen's wharf reconstruction Que	833,420	150	833,420 [f]
Entreprise C T E Inc Ste-Anne-des-Monts Que**	Secondary breakwater extension Que	253,167	253,167	253,167 [f]
Enterprises Vibec Inc Victoriaville Que**	Breakwater wharf construction Que	2,502,337	284,520	2,502,337 [f]
Fraser River Pile Driving Co Ltd New Westminster BC**	Marina dredging BC	2,930,939	(87,540)	2,930,939* [f]
Fraser River Pile Driving Co Ltd New Westminster BC**	Breakwater construction BC	1,345,404	1,073,252	1,073,252
Fundy Contractors Ltd Leonardville NB**	Wharf reconstruction NB	660,799	175,799	660,799 [f]
Gerard Johnson Construction Richibucto NB**	Deck reconstruction NB	509,500	459,500	459,500
Gervais Dube Inc Trois-Pistoles Que**	Dock excavation Que	260,798	260,798	260,798 [f]
Gervais Dube Inc Trois-Pistoles Que**	Wharf reconstruction Que	1,124,083	142,596	1,124,083
Gid Sacrey Ltd Mount Pearl Nfld**	Breakwater Nfld	445,436		445,436 [f]
Giovanninis Construction Ltd St Lawrence Nfld**	Breakwater Nfld	903,785	37,020	903,785 [f]
Grandmont & Fils Ltee Drummondville Que**	Wharf reconstruction Que	1,506,776	228,184	1,506,776 [f]
Greenslades Construction Ltd C Bay South Nfld**	Breakwater extension Nfld	519,631	397,631	519,631* [f]
Gulf Construction Ltd Caraquet NB**	Public wharf construction NB	839,917	14,917	839,917 [f]
Hanlon Construction Ltd Richmond BC**	Wharf construction BC	653,521	267,745	653,521* [f]
Harbour Development Dartmouth NS**	Dredging NS	518,633	518,633	518,633 [f]
Hard Rock Paving Co Ltd Port Colborne Ont**	Breakwater and dredging Ont	2,344,074	151,312	2,344,074 [f]
Herve Pomerleau Inc St-Georges Ouest Que**	Inferior level building, foundation and framework Que	7,824,624		7,824,624 [f]
Herve Pomerleau Inc St-Georges Ouest Que**	Plumbing joint filters/mechanical/electrical lifting equipment, waterproof membrane Que	1,723,317		1,723,317 [f]
Herve Pomerleau Inc St-Georges Ouest Que**	General works Que	14,506,635		14,506,635
HR Paquin Ltee Price Que**	Sewage treatment Que	717,596	717,596	717,596
Hub Excavating Ltd Nanaimo BC	Construction of spawning channels BC	322,478		322,478 [f]
Hugh Cole Construction Ltd St Catharines Ont**	Breakwater construction Ont	2,874,738	2,727,738	2,874,738 [f]
Hydrotech Marine Ltee St-Romuald Que**	Saltwater-inlet alterations Que	408,434	408,434	408,434 [f]
Island Dredging Corporation Richmond BC**	Basin dredging BC	250,514	142,356	250,514*
J J M Construction Ltd Delta BC**	Harbour repairs BC	617,478		617,478* [f]
Joneljim Concrete Const Ltd Sydney NS**	Rebuild wharf NS	502,942	502,942	502,942
Land & Sea Contracting Ltd Chester Basin NS**	Wharf reconstruction NS	512,128	212,601	512,128
Landry Construction Inc Natashquan Que**	Wharf reconstruction Que	623,954	1,206	623,954 [f]
Les Constructions Vanneau (1985) Inc Beauport Que**	Construction of a fishing harbour Que	3,988,424		3,988,424
Les Constructions Vanneau (1985) Inc Beauport Que**	Construction of haulout facilities Que	272,371	272,371	272,371
Les Constructions Vanneau (1985) Inc Beauport Que**	Partial wharf reconstruction Que	503,196	2,374	503,196* [f]
L & J Gillespie Structures Ltd Armdale NS**	Wharf reconstruction NS	736,140	(11,246)	736,140* [f]
Lloyd G Smith Contractor Mabou NS**	Wharf reconstruction NS	253,211		253,211* [f]
Mallais Aurele & Fils Ltee St-Isidore NB**	Wharf construction NB	353,213	3,630	353,213 [f]
Marine Contractors Corp Pasadena Nfld**	Dredging Nfld	331,200	89,650	89,650
McCaine Electric Ltd Winnipeg Man**	Main distribution and emergency power control Man	349,278	72,278	349,278 [f]
McNamara Construction Ltd St John's Nfld**	Harbour development Nfld	6,572,687	5,300,000	5,300,000
Meridian Consultants Huntsville Ont**	Main wharf reconstruction Ont	306,206	1,569	306,206 [f]
Miller Contracting Ltd Langley BC**	Breakwater construction BC	2,707,070	(8,355)	2,707,070* [f]
Miller Contracting Ltd Langley BC**	Dredging BC	593,172		593,172 [f]
Miller Contracting Ltd New Westminster BC**	Marina dredging BC	1,181,015	995,900	995,900
Neilson Excavating Inc Bernieres Que**	Construction of a new fishing harbour Que	1,607,976	177,309	1,607,976 [f]

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Norcad Construction Ltd Saanichton BC	Building extension BC	268,092	268,092	268,092 (*f*)
Norcad Construction Ltd Saanichton BC	Carpentry shop and office renovations BC	500,000	395,000	395,000
Pennecon Ltd St John's Nfld**	Breakwater Nfld	1,718,785	699,891	1,716,970
Plazer Contracting Ltd Chilliwack BC	Placement of rip-rap BC	458,613	458,613	458,613 (*f*)
R A Douglas Limited New Glasgow NS**	Breakwater repairs NS	1,015,284	172,509	1,015,284 (*f*)
Rocois Construction Inc Ange-Gardien Que**	Combined furnishing of laboratory and food services Que	1,071,106		1,071,106 (*f*)
S McNally & Sons Hamilton Ont**	Marina development Ont	3,012,021	2,643,859	3,019,959 (*f*)
Salmon Arm Ready Mix Ltd Salmon Arm BC**	Breakwater and dredging BC	1,436,836	101,867	1,389,922
Sawchuck Pile Driving (1928) Ltd Courtenay BC**	Harbour improvements BC	310,775	1,755	310,775 (*f*)
Tidewater Construction Ltd Halifax County NS**	L shaped extension to the wharf NS	847,475	590,000	590,000
Tors Cove Excavating Ltd Tors Cove Nfld**	Wharf construction Nfld	665,954	460,954	665,954* (*f*)
Tremcofort Inc Chicoutimi Que**	Wharf refurbishing Que	389,515	(4,734)	389,515* (*f*)
Trevor Nicholas Construction Co Ltd Rexdale Ont**	Dredging Ont	283,300		283,300
Tri-County Construction Co Ltd Yarmouth NS**	Installation of floating wharves NS	280,074	30,374	280,074 (*f*)
Tri-Gil Paving & Construction Moncton NB**	Public wharf NB	320,824	34,995	34,995
Waterworks Construction Ltd Halifax NS**	Wharf reconstruction NS	1,552,126	850,115	850,115
Waterworks Construction Ltd Halifax NS**	Harbour improvements NS	287,908		287,908 (*f*)
Western Structures Inc Edmonton Alta**	Breakwater deck Alta	333,418		333,418 (*f*)
Westisle Construction Ltd St Eleanor's PEI**	Breakwater reconstruction PEI	437,008		437,008 (*f*)
Wheaton Construction Co Ltd Saint John NB**	Deck reconstruction NS	377,725	133,970	377,725 (*f*)
Wilson & Somerville Limited Stratford Ont**	Dredging Ont	326,395	326,395	326,395
Woodlawn Construction Ltd Dartmouth NS**	Harbour improvements NS	726,924	104,765	726,924* (*f*)
Youngs Construction Ltd Lourdes Nfld**	Breakwater extension Nfld	293,117		293,117 (*f*)
FORESTRY $1,618,825				
Construction et Renovation M Dubeau Inc Beauport Que**	Floral induction greenhouses Que	286,366	1,650	286,366* (*f*)
Forintek Vancouver BC	Repair of building Ark Royal Developments BC	345,608	216,398	345,608* (*f*)
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $7,700,719				
Department $7,700,719				
INDIAN AND INUIT AFFAIRS PROGRAM $6,766,253				
Arnasson Industries Ltd Winnipeg Man**	Construction school complex Man	2,280,048		2,280,048 (*f*)
Bird Construction Co Ltd Winnipeg Man**	School construction Man	4,241,931		4,241,931* (*f*)
Campeau Corporation Ottawa Ont**	Construction of shower facility Que	399,733	201,018	399,733* (*f*)
Monarch Construction (82) Ltd Humboldt Sask**	Renovation Ahtahkakoop School Sask	369,046	55,734	55,734
Protask Management Ltd Saskatoon Sask**	School complex Man	4,702,218		4,702,218 (*f*)
Tek-Dray Construction Inc Charlesbourg Que**	Install a membrane under reservoir Que	260,048	260,048	260,048 (*f*)
Thorpe Brothers Ltd Prince Albert Sask**	Roofing Pelican Narrows school Sask	251,028		251,028* (*f*)
NORTHERN AFFAIRS PROGRAM $934,466				
E Lobe Contracting Ltd Whitehorse YT	South Klondike Hwy reconstruction km 57 to 61 YT	1,431,665		1,195,444 (*f*)
E Lobe Contracting Ltd Whitehorse YT	South Klondike Hwy reconstruction km 65 to 79.1 YT	3,480,390		2,947,999 (*f*)
Pelly Construction Ltd Whitehorse YT	South Klondike Hwy reconstruction km 79.4 to 90.1 YT	4,289,415		824,998 (*f*)
INDUSTRY, SCIENCE AND TECHNOLOGY $6,749,196				
National Research Council of Canada $6,749,196				
Atlantic Roofers Ltd Halifax NS	Roofing renovation NS	412,662	412,662	412,662 (*f*)
Bellevue Construction Ltd Orleans Ont	Annex to Bldg M-40 Ont	417,841	417,841	417,841 (*f*)
Clean Room Technology Syracuse NY USA	Bldg M-50 Clean room facility Ont	991,456	991,456	991,456 (*f*)
Construction Chateau St-Marc Montreal Que**	Biotechnology Que	23,181,635		23,181,635 (*f*)
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	1,405,000		1,399,128 (*f*)
Donalco Inc Ottawa Ont	Renovation to Bldgs M-35 and 37 Ont	606,664	397,787	397,787
ENSR Operations Burlington Ont	PCB transformer treatment plant Ont	334,984	334,984	334,984 (*f*)
Federal Electric (1976) Limited Ottawa Ont	Upgrading Bldgs M-5 and 5a Ont	489,690	489,690	489,690 (*f*)
Fulker Malby Architects Kelowna BC**	Extension to Dominion Radio Astrophysical Observatory facility BC	360,370	143,441	174,524
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of manufacturing technology Man	2,000,000		1,952,572 (*f*)
Magus Construction Ltd Nepean Ont	Re-facing Bldg M-4 Ont	953,541	953,541	953,541 (*f*)
Rysavy & Sysavy Architects Ottawa Ont**	Addition to Bldg M-40 Ont	413,134	43,326	108,314

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
NATIONAL DEFENCE $344,200,210				
Department $344,200,210				
A-One Fire Protection Ltd Mount Pearl Nfld	Provide sprinkler system Nfld	285,071	163,411	285,071 [f]
A-One Fire Protection Ltd Mount Pearl Nfld	Install sprinkler system Nfld	280,325	280,325	280,325* [f]
AEC Oil and Gas Company Calgary Alta	Construct gas well Alta	641,004	3,150	641,004 [f]
All-Mech Services Ltd Bonnyville Alta	Upgrade mechanical systems Alta	514,812	14,645	514,812 [f]
ALTA Surety Co Montreal Que	Extension to Curtis Hall—Canadian Forces Staff College Ont	5,173,557		5,173,557 [f]
Alliance Construction Ltd Bonnyville Alta	Ground to air transmission receiving site Alta	472,832	368,014	368,014
AMCA International Ltd o/a Dominion Bridge Winnipeg Man	Radar tower structural steel YT and NWT	9,995,771		9,847,670
Aman Building Corp Sherwood Park Alta	Construct 27 married quarters Alta	3,023,929	2,701,812	3,002,137
Demke Enterprises Ltd o/a Amron Constr Redcliff Alta	Electrical and mechanical modifications Alta	940,384	382,578	939,775
Arosan Enterprises Ltd Scarborough Ont	Ammunition storage magazines Ont	14,363,821	1,633,474	1,633,474*
Atco Enterprises Ltd Calgary Alta	Technical services buildings YT, NWT and Nfld	9,606,110	2,413,917	8,079,632
Baxtec Mechanical Services Ottawa Ont**	Refurbishment Ont	389,321	257,300	257,300
Les Constructions Beland & Lapointe Inc St-Redempteur Que	Modifications to ventilation system Que	383,367	383,367	383,367* [f]
Joseph-Arthur Belley Entrepreneur Inc Chicoutimi Que	Airfield construction Que	621,796	25,120	621,796 [f]
Bentorswell Construction (1989) Ltd Barrie Ont	Construct extension to building Ont	494,438	129,460	494,438 [f]
Berge Construction Ltd Prince Albert Sask	Addition to fire hall Sask	401,279	401,279	401,279* [f]
Les Bertram & Sons (1985) Ltd Barrie Ont	Fire Academy training facility Ont	880,575	550,624	880,575 [f]
R C Bird Construction Ltd Fredericton NB	Construct sanitary sewer collector and lagoon NB	689,652	23,087	689,652 [f]
Bird Construction Co Winnipeg Man	Kitchen renovations Man	1,265,212	1,228,321	1,228,321
Black & McDonald Ltd Ottawa Ont	Fire alarm system conversion Ont	474,369	19,988	474,369 [f]
Bluebird Investments Ltd Grand Falls Nfld**	Construct building Nfld	315,342	2,442	315,342 [f]
Blunden Construction Ltd Halifax NS	Partition drill hall areas NS	315,106	266,436	315,106 [f]
Blunden Construction Ltd Halifax NS	Construct repair garage NS	794,495	764,327	764,327
Blunden Construction Ltd Halifax NS	Construct acid storage facility NS	551,294	125,937	125,937
Blunden Construction Ltd Halifax NS	Relocate and upgrade fuelling facility NS	273,614	254,934	254,934
Blunden Construction Ltd Halifax NS	Missile maintenance test facility NS	3,511,517	75,845	3,511,517 [f]
Blunden Construction Ltd Halifax NS	Construct new non-commissioned members quarters NS	1,386,524	48,210	1,386,524 [f]
Blunden Construction Ltd Halifax NS	Security vault NS	313,267	297,258	313,267 [f]
Blunden Construction Ltd Halifax NS	Install sub ventilation building NS	288,912	288,912	288,912* [f]
Entreprises Alfred Boivin Inc Chicoutimi Que	Site preparation for berthing Que	130,000 ***(1)	130,000	130,000
Bot Engineering & Construction Ltd Oakville Ont	Construct radar sites and install short range radar YT and NWT	44,809,348	12,515,248	40,027,671
Britco Structures Ltd Langley BC	Provision and siteing of modular trailer units BC	331,371	8,601	331,371 [f]
Les Constructions Brule Ltee Almonte Ont	Relocate fuelling facility Ont	802,615	180,220	180,220
Camarda Construction Ltd Woodbridge Ont	Training building Ont	729,240	715,822	715,822
Camarda Construction Ltd Woodbridge Ont	Extension to building Ont	731,052	703,333	703,333
Camco-Redboine (1979) Ltd Winnipeg Man	Upgrade indoor ventilation at Minto Armoury Man	589,582	113,027	580,108
Canadian General Ins Co c/o Morden & Helwig Ltd (previously reported under Eden Construction Ltd) Mississauga Ont	Construct single quarters Alta	4,322,973	986,085	4,155,059
Castelco Construction Inc St-Leonard Que	Design/build additional accomodation Que	842,322	13,515	842,322 [f]
Castelco Construction Inc St-Leonard Que	Medical clinic Que	606,471	36,548	606,471 [f]
Cavan Contractors Ltd Edmonton Alta	Forward Operating Location prime contract NWT	12,720,227	3,873,735	3,873,735*
Cerberus Pyrotronics Inc Richmond Hill Ont	Fire protection systems short range radar stations Ont	2,615,078	513,909	2,467,239
Clark Bowler Construction (previously reported under Clark Bowler/Volker Stevin (joint venture)) Edmonton Alta	Construct radar sites and install short range radar NWT	35,526,060	13,314,141	29,256,172
Clark Bowler Construction Edmonton Alta	Forward Operating Location prime contract NWT	17,157,157	1,774,291	1,774,291*
Coastal Project Management Inc St John's Nfld	German Air Force hangar Nfld	7,661,708	72,103	7,658,708
Coastal Project Management Inc St John's Nfld	Construct aircraft power check pads Nfld	981,255	20,345	981,255 [f]
Coastal Project Management Inc St John's Nfld**	Construct Canex building Nfld	2,446,017	1,236,907	2,436,907
Coastal Project Management Inc St John's Nfld**	Renovations to building Nfld	1,684,814	102,783	1,680,883*
Coate's Ltd Goose Bay Nfld**	Construct commanders bungalow Nfld	344,892	5,911	344,892 [f]
Les Constructions Cogenco Inc Ste-Foy Que	Base operations building Que	1,655,720	7,970	1,655,720 [f]
Construction Bugere Inc St-Hyacinthe Que	Extend and renovate building Que	3,375,070	3,170	3,375,070 [f]
Constructam Inc Jonquiere Que	Extend warehouse Que	436,526	93,489	436,526 [f]
Les Constructions du Saint-Laurent Ltee Beauport Que	Construct radar sites and install short range radar Nfld	29,822,654	15,398,624	16,048,397
Cowden-Woods Design Builders Ltd Barrie Ont	Construct refueller building Ont	333,285	125,484	125,484

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Custom Builders Ltd Fredericton NB	Addition to warehouse NB	624,981	624,259	624,259
Diamond Construction (1961) Ltd Fredericton NB	Combat Training Centre NB	40,135,550	31,732,007	33,720,987
Dineen Construction (Atlantic) Inc Dartmouth NS	Construct aircraft rinse facility NS	642,427	574,887	642,427 (*f*)
ND Dobbin Ltd St John's Nfld	Prepare site and building foundation/Federal Republic of Germany Air Force hangar Nfld	3,738,897	13,380	3,738,897 (*f*)
JP Doyon Ltee Nicolet Que	Installation of a battery Que	765,918	16,503	765,918 (*f*)
Efco Enterprises Ltd Stephenville Nfld**	Addition and renovation to building Nfld	3,801,522	2,250,305	2,250,305
Efco Enterprises Ltd Stephenville Nfld**	Renovations to building Nfld	679,013	635,111	635,111
Elan Construction Ltd Calgary Alta	Construct refuelling facility Alta	476,567	476,567	476,567* (*f*)
EH Emery Electric Ltd Victoria BC	Extension and high voltage electrical upgrade BC	317,592	314,004	314,004*
Emery Construction Ltd St John's Nfld	Missile storage facility Nfld	1,392,389	66,689	1,392,389 (*f*)
Emery Construction Ltd St John's Nfld**	Renovations to building Nfld	2,531,146	320,242	2,534,955
Emmons & Mitchell Construction Ltd Kingston Ont	Design and construct HQ building Ont	2,439,707	35,425	2,439,707 (*f*)
Eran Construction Ltd Parksville BC	Addition to hangar BC	668,062	493,858	493,858
Erskine Building Ltd Halifax NS	Construct Low Level Air Defence School NB	5,679,815		5,657,811
Erskine Building Ltd Halifax NS	Jetty improvements and utilities NS	12,423,285	63,175	12,423,285 (*f*)
Erskine Building Ltd Halifax NS	100 man armoury NS	2,685,526	31,664	2,685,526* (*f*)
Facon Ltd Goose Bay Nfld**	Addition to building Nfld	423,693		423,693 (*f*)
Farem Construction Ltd Victoria BC	Reconstruct washrooms BC	341,848	191,583	341,848 (*f*)
Fidelity Blasting Co Ltd Victoria BC	Utilities extension sanitary sewer and water BC	257,172	257,172	257,172* (*f*)
Fire Monitoring of Canada Inc Niagara Falls Ont	Install fire alarm system Que	352,615	18,205	352,615 (*f*)
The Foundation Co of Canada Ltd Burnaby BC	Construct Ship repair unit and jetty BC	51,727,458	11,153,904	51,674,897
Frisco Bay Industries of Canada Ltd Ottawa Ont	Long range radar installation NWT and Nfld	304,587	27,660	304,587 (*f*)
Garoy Construction Inc Beauport Que	Extension to building Que	763,105	761,580	761,580
Garvey Construction Ltd Gloucester Ont	Construct medical/dental clinic building Ont	1,640,852	1,584,647	1,584,647*
Construction Gety Inc-Gautec Inc Ancienne-Lorette Que	Forward Operating Location prime contract NWT	39,618,354	6,310,356	6,310,356*
Construction Genac Inc Vanier Que	Extension to building Que	566,973	566,973	566,973 (*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	Indoor target range Alta	613,924	6,432	613,924 (*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	Fuel dispensing addition Alta	678,433	55,724	678,433 (*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	Lean-to building Alta	391,734	391,734	391,734* (*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	Construct addition to building Alta	828,292	750,900	750,900
Gestion Helophil Ltee Ste-Julie Que	Track and field Que	844,994	5,581	844,994 (*f*)
CW Graham Construction Inc Orangeville Ont	Parking lots and roadworks Ont	537,632	402,103	537,632 (*f*)
Guelpa Construction Ltd Courtenay BC	New Military Police facility BC	893,930	5,932	893,930 (*f*)
Gullackson Construction (1984) Ltd Grand Centre Alta	Addition to building Alta	402,000	46,996	46,996
Haid Construction Ltd Saskatoon Sask	Ammunition storage magazine Sask	1,108,883	1,047,366	1,096,366
The Halifax Insurance Co Toronto Ont	Heating system upgrade NS	1,496,648	98,183	1,437,431
Hanlon Construction Ltd Richmond BC	Alternate jetty loading facilities BC	502,845	945	502,845 (*f*)
Houle Electric Ltd Burnaby BC	Relocation of floats BC	1,058,465	646,275	1,058,465 (*f*)
Infographic Systems Inc Kanata Ont	Intrusion alarm system Ont	504,831	493,572	493,572*
JSA Construction Co Ltd North Bay Ont	Addition to building Ont	776,847	767,182	767,182
Jordan Construction Management Ltd Willowdale Ont	Construct climatic facility Ont	3,944,381	1,630,140	3,909,546
KJ Construction Ltd Fredericton NB	Headquarters building for range control NB	445,144	274,993	274,993
Kenaston Contractors Ltd Devon Alta	Forward Operating Location site preparation NWT	5,489,379	5,372,294	5,372,294*
Kinetic Construction Ltd Victoria BC	HMCS Malahat Naval Reserve building BC	3,200,259	1,663,122	1,663,122
Knappett Construction Ltd Victoria BC	Maintenance facility BC	3,441,086	2,197,314	3,433,023
CF Krieger and Son Pembroke Ont	Construct storage facility Ont	280,000	2,507	280,000 (*f*)
Labrador Construction Ltd St John's Nfld	Pave married quarters driveways Nfld	585,000	575,000	575,000
Lapaje Construction Inc Chicoutimi Que	Construct ready-use storage facility Que	922,821	789,874	789,874
JP Lariviere Construction Ltd Pembroke Ont	Construct garage Ont	460,036	4,260	460,036 (*f*)
Laval Fortin Ltee Alma Que	Construct 100 married quarters Que	8,413,394	390,000	8,413,394* (*f*)
Laval Fortin Ltee Alma Que	Long range radar installation NWT	28,587,833	855	28,587,833 (*f*)
Laval Fortin Ltee Alma Que	Construct radar sites and install short range radar NWT	35,068,954	10,338,086	22,105,067
Ledcor Industries Ltd Calgary Alta	Telecom facility Alta	593,768	587,376	587,376
Liddell Contracting Ltd Victoria BC	Gym extension to building BC	349,106	100,489	349,106 (*f*)
JHL Steel Procucts Ltd (previously reported under JH Lock & Sons Ltd) Toronto Ont	Refrigeration package for climate facility Ont	4,109,104	1,484,909	3,856,221
Lundrigans Construction Saint John NB	Excavation and backfill concrete and steel NB	6,272,488	671	6,272,488 (*f*)
Lundrigans-Comstock Ltd Dartmouth NS	Supply and install fire alarm system NS	254,249	71,566	254,249* (*f*)
M & M Offshore Ltd St John's Nfld	Supply and deliver beach fuel tanks YT, NWT and Nfld	437,367	6,384	6,384
M & M Offshore Ltd St John's Nfld	Supply of fuel tanks for radar sites NWT and Nfld	2,867,858	459,726	2,867,858
Marigold Holdings Inc Nanaimo BC	Design, fabricate and install steel building BC	436,956		435,777
Maple Leaf Construction Ltd Winnipeg Man	Construct gatehouse Man	494,916	494,916	494,916 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Maritime Engineering (1982) Ltd Fredericton NB	Addition to building NB	666,470	661,411	661,411
Maritime Engineering (1982) Ltd Fredericton NB	Addition to building NB	493,786	482,253	482,253
Martec Construction Services Ltd Sherwood Park Alta	Upgrade 25 metre firing range Alta	260,860	252,760	252,760
VK Mason Construction Ltd Ottawa Ont	HMCS Cataraqui Naval Reserve building Ont	6,238,491	577,209	577,209
WM McNally Construction Ltd Georgetown Ont	Purchase of land for an armoury Ont	1,106,000	1,106,000	1,106,000 (*f*)
Mechron Energy Ltd Ottawa Ont	Auxiliary power units NWT and Que	2,123,450	946,154	946,154*
Meridian Construction Inc Dartmouth NS	Diesel training building NS	2,355,723	2,002,700	2,002,700
Meridian Construction Inc Dartmouth NS	Missile storage facilities NS	2,926,566	2,919,766	2,919,766*
Meunier Associes Inc St-Augustin-de-Desmaures Que	Construction of underground concrete reservoir Que	611,829	513,197	513,197
Mid-Valley Construction (1982) Ltd Kingston NS	Upgrade electrical services to married quarters NS	343,081	335,874	335,874
Mirtren Contractors Ltd Trenton Ont	Renovation to building Ont	614,206	609,206	609,206
MM Construction (1975) Ltd Moose Jaw Sask	Hangar battery shop addition Sask	261,459	96,759	261,459 (*f*)
MRB Contractors Ltd Fredericton NB	Extension to gymnasium building NB	666,768	666,768	666,768 (*f*)
MRB Contractors Ltd Fredericton NB	Coal pile run-off collection and treatment system NB	341,128	341,128	341,128 (*f*)
Multi-Ventures Ltd Tracy NB	Construction of a perimeter firebreak NB	736,999	87,016	736,999 (*f*)
Multi-Ventures Ltd Tracy NB	Field meal facility NB	542,100	55,524	542,100 (*f*)
Niagara Relocatable Buildings Ltd Grimsby Ont	Interim quarters for militia training centre Ont	325,276	325,276	325,276 (*f*)
Nordic Industries (1979) Ltd Saskatoon Sask	Construction of security fence Sask	448,907	448,907	448,907 (*f*)
Northwest Builders Ltd Edmonton Alta	Construct addition to building Alta	428,321	416,285	416,285
Olympic Construction Ltd St John's Nfld**	Renovations to building Nfld	1,532,765	150,463	1,532,765
Olympic Construction Ltd St John's Nfld**	Building addition and renovation Nfld	436,626	116,207	436,626 (*f*)
Ontario Electrical Construction Co Ltd North Bay Ont	Fire alarm system Ont	775,219	643,778	643,778*
PCL-Foundation (joint venture) Edmonton Alta	Construct radar sites and install short range radar NWT	53,179,499	25,571,987	41,780,234
PCL-MAXAM (joint venture) Edmonton Alta	Cargo and passenger terminal Alta	9,799,214	4,430,068	4,430,068
Perma Construction Ltd Victoria BC	Central heating plant expansion BC	1,257,940	1,013,843	1,251,048
Perma Construction Ltd Victoria BC	Construct addition to and alter hangar BC	2,755,371	2,543,225	2,621,374
Pine Chalets 370403 Ontario Ltd Barrie Ont	Addition to administration building Ont	615,809	308,025	308,025
370403 Ontario Ltd o/a Pinecrest Chalets Barrie Ont	Construct mezzanine and interior renovations Ont	484,176	156,701	484,176 (*f*)
P T Construction Ltd Stephenville Nfld**	Construct building Nfld	726,005	14,005	726,005
Raylec Power Ltd Union Bay BC	Upgrade transformer station BC	453,572	305,289	305,289
Ralmax Sand and Gravel Ltd Victoria BC	Construct street extension BC	362,595	255,653	255,653
Ralmax Sand and Gravel Ltd Victoria BC	Demolish buildings BC	257,449	257,449	257,449 (*f*)
Regent Construction Co Ltd Winnipeg Man	Extension to building Man	435,199	433,199	433,199
Constructions Richer Inc Beauport Que	Addition and renovation to building Que	326,239	26,827	326,239 (*f*)
Rocca Construction Ltd Dartmouth NS	Junior Ranks Mess and Service Club NS	4,658,153	1,355,484	4,658,153 (*f*)
Roch Lessard Inc Beauce Que	Forward Operating Location prime contract NWT	22,566,030	11,308,476	11,308,476*
Roland Duval Inc Nicolet Que	Extension to building Que	368,500	1,016	368,500 (*f*)
RTL-Robinson Enterprises Ltd Yellowknife NWT	Forward Operating Location site preparation NWT	5,233,094	5,225,680	5,225,680*
Ruiter Engineering & Construction Ltd Ottawa Ont	Armoury Ont	5,871,298	264,354	5,855,388
Sagonaska Builders Ltd Belleville Ont	Extension to building Ont	363,889	73,944	363,889 (*f*)
Les Constructions du Saint-Laurent Ltee Beauport Que	Runway extension NWT	3,663,494	11,910	3,638,494
Sandbar Construction Ltd Saanichton BC	Quarters BC	6,948,598	6,705,922	6,906,465
Santec Construction Managers Ltd Kingston NS	Aircraft security fence NS	360,315	113,831	360,315 (*f*)
Simpson Construction Ltd Fredericton NB	Vehicle accomodation NB	1,462,570	1,309,600	1,309,600
Sintra Inc N D Bon-Conseil Que	Relocate parking areas Que	607,093	607,093	607,093 (*f*)
South Rock Ltd Medicine Hat Alta	Security fence Alta	348,995	232,640	348,995 (*f*)
St Lawrence Construction Ltd Beauport Que	Long range radar installations Nfld	30,435,945	138,130	30,435,945 (*f*)
Standard General Construction Ltd Calgary Alta	Site dewatering Alta	1,759,298	1,759,298	1,759,298* (*f*)
M Sullivan & Son Ltd Arnprior Ont	Reserve facility Ont	3,913,856	777,507	3,913,856 (*f*)
M Sullivan & Son Ltd Arnprior Ont	Addition and alterations to building Ont	1,522,871	1,522,871	1,522,871* (*f*)
Sunshine Contracting Ltd St Albert Alta	Manhole and conduit system Alta	512,518	401,220	401,220
Swagger Construction Ltd Abbotsford BC	Base supply building BC	913,250	905,342	905,342*
Swagger Construction Ltd Abbotsford BC	Single quarters BC	4,654,284	2,442,851	4,643,732
Swagger Construction Ltd Abbotsford BC	Single quarters BC	5,638,764	3,533,154	5,635,267
Swagger Construction Ltd Abbotsford BC	Combat Engineer Regiment Complex BC	10,475,961	8,149,329	8,608,029
TAG Developments Ltd Bedford NS	Oil storage tank NS	408,782	64,681	64,681
TAG Developments Ltd Bedford NS	New sound range facility NS	1,174,613	1,134,385	1,134,385*
Tendev Construction Ltd Surrey BC	Addition to building BC	897,026	593,008	593,008
Construction G Therrien Inc Nicolet Que	Construction of naval armoury and boathouse Que	5,546,486	2,233,047	2,233,047
Trail-Rite Flatdecks Ltd Tisdale Sask	Supply fuel tanks for short range radar sites YT and NWT	2,351,071	641,826	2,351,071 (*f*)
Trail-Rite Flatdecks Ltd Tisdale Sask	Supply and deliver beach fuel tanks YT, NWT and Nfld	415,800	70,692	70,692
Transit Construction Co Ltd Senneville Que	Reinforcement to hangars Que	554,974	(7,856)	554,974 (*f*)
TRD Building Sales Ltd Medicine Hat Alta	Addition to medical/dental facility Alta	909,785	4,816	909,785 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
TRD Building Sales Ltd Medicine Hat Alta	Construct snack-bar Alta	532,404	11,332	532,404 [f]
Trenton Works Lavalin Inc Trenton NS	Supply and deliver fuel storage tanks YT, NWT and Nfld	1,639,160	1,589,160	1,589,160*
Tri-Steel Industries Inc Montreal Que	Radar tower structural steel NWT and Nfld	4,025,992	880,088	3,940,591
Trident Construction Co Ltd Lunenburg NS	Re-side and insulate building NS	502,421	495,539	495,539
Trident Construction Co Ltd Lunenburg NS	Consolidate, supply and install sprinkler system NS	861,538	674,044	674,044
Marcel Turmel Inc Beauce Que	Construct outdoor pool Que	573,457	43,140	43,140
Union des Carrieres et Pavages Ltee Quebec Que	Construct earth traverses, ammo magazine area Que	703,147	703,147	703,147 [f]
United Marine Electronics & Comm (1988) Inc Nepean Ont	Multiplex intrusion alarm system NB	376,848	361,479	361,479
Vipond Automatic Sprinkler Co Ltd Moncton NB	Install foam fire extinguishing systems Nfld	1,623,392	61,231	1,623,392 [f]
Wayne Watson Construction Ltd Prince George BC	Fuel storage facilities BC	2,576,530	12,115	2,576,530* [f]
Westeinde Construction Ltd Nepean Ont	Structural framing for building Ont	2,065,500	127,367	127,367
Western Electrics Ltd Dartmouth NS	Upgrade electrical distribution system NS	1,884,974	898,422	1,884,974 [f]
Westland Construction Ltd Winnipeg Man	Construct extension to building Man	382,264	282,404	282,404
Wigmar Construction (BC) Ltd Victoria BC	Missile maintenance test facility BC	3,875,853	755,445	755,445
Williams Murphy & MacLeod (1971) Ltd Summerside PEI	Combined services mess PEI	7,477,564	415,673	3,552,064
Woodlawn Construction Ltd Dartmouth NS	Addition to building NS	679,093	677,394	677,394
Wormald Fire Systems Mississauga Ont	Fire protection systems NWT and Que	1,130,600	13,350	13,350*
379064 Ontario Ltd o/a Ram Aire Service Brampton Ont	Upgrade ventilation Ont	871,784	308,542	871,784 [f]
688996 Ontario Inc o/a Markus Construction Pembroke Ont	Operations and training facility Ont	875,948	872,526	872,526
NATIONAL HEALTH AND WELFARE $22,101,522				
Department $22,101,522				
DEPARTMENTAL ADMINISTRATION PROGRAM $4,498				
HEALTH PROGRAM $22,097,024				
Cayouette et Saia Architectes Montreal Que**	New containment facility and upgrade existing air handling systems Que	1,625,000	193,282	1,609,421
Construction D Tardif Inc Mercier Que**	Modifications and additions to office facilities Que	10,247,412	957,682	10,247,412
Cox Excavating Tillsonburg Ont**	Construction of a nursing station Ont	1,736,764	33,319	1,736,764 [f]
Davison Seamone Rickard Adams Architectes Inc (previously reported under CD Davison Co Ltd) Halifax NS**	Architectural and engineering services—Construction of a laboratory and office facility NS	1,672,700	41,523	1,257,629
Dineen Construction (Atlantic) Dartmouth NS**	Construction of a laboratory and office facility NS	10,834,058	1,378,938	1,378,938
Dunlop Farrow Aitken Cansfield Toronto Ont**	Architectural and engineering services—New containment facility and upgrade existing air handling systems Ont	1,332,500	63,514	1,010,426
Habitat Renaissance Inc Lac Beauport Que**	Construction of a nursing station Que	1,526,635	565,795	1,526,635
Jen-Col Construction Spruce Grove Alta**	Construction of a health centre Alta	710,000		693,425 [f]
JC Sulphen Construction Ltd Gloucester Ont**	Alterations to west wing laboratory, Centre for Disease Control Ont	1,384,266	839,932	839,932
Kohler Dickey Edmondson Matthews Ottawa Ont**	Architectural services—Health Protection Branch Facility Ont	266,991	221,214	221,214
Lancet Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,021,612		1,021,612 [f]
Landry Construction Natashquan Que**	Construction of a nursing station Que	722,328	15,146	722,328 [f]
Mathers & Haldenby Inc Toronto Ont**	Architectural and engineering services—Addition to Radiation Protection Laboratory Building Ont	2,347,432	406,094	2,019,054
NDL Construction Ltd Winnipeg Man**	Renovations to nursing residence Ont	274,430	274,430	274,430 [f]
NDL Construction Ltd Winnipeg Man**	Construction of a nursing station Ont	473,832		473,832 [f]
Omac Construction Ltd Edmonton Alta**	Construction of a residence NWT	1,276,266		1,276,266 [f]
Penn-Co Construction Ltd Blumenort Man**	Construction of a nine unit residence Ont	802,740	1,364	802,740 [f]
Penn-Co Construction Ltd Blumenort Man**	Construction of accommodation at hospital Ont	386,274	5,882	386,274 [f]
Penn-Co Construction Ltd Blumenort Man**	Construction of a nursing station Ont	1,634,376	1,149,033	1,634,376
Pre-Eng Contracting Ltd Weston Ont**	Modifications and additions to laboratory and office facilities Ont	7,847,328	121,397	7,847,328
Public Works Canada Ottawa Ont	Construction of a health centre Alta	476,515	476,515	476,515 [f]
Public Works Canada Ottawa Ont	Construction of a residence Man	616,344	327,866	327,866
Public Works Canada Ottawa Ont	Construction of a nursing station Que	1,619,212	704,043	704,043
Public Works Canada Ottawa Ont	Construction of a nursing station and residence BC	1,045,156		1,045,156
Roz-Con Construction Ltd Red Deer Alta**	Construction of a health centre Alta	401,133	399,777	399,777

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
RJ Nicol Construction (1975) Ltd Ottawa Ont**	Addition to Radiation Protection Laboratory Ont	18,917,468	8,099,869	9,072,552
Smith Carter Dunlop Farrow Winnipeg Man**	Architectural and engineering services—Construction of a laboratory and office facility Man	10,454,400	2,057,832	2,581,764*
NATIONAL REVENUE $5,511,754				
Customs and Excise $5,511,754				
Jacques Theoret Inc Ormstown Que	Construction of joint Canada-US facilities Que	1,289,860		1,289,860 (f)
Kelvin Investments Ltd Cranbrook BC	New customs facility BC	1,282,310	1,139,472	1,139,472
MRB Contractors Ltd Fredericton NB	New customs facility NB	767,000	789,838	789,838
Penn-Co Constr Ltd Blumenort Man	Customs facility Ont	660,245	663,157	663,157
Ryan Construction & Dev Ltd and Chester Dawe Ltd St John's Nfld	Processing facility Nfld	854,049	254,049	854,049* (f)
PARLIAMENT $60,643				
The Senate $60,643				
PRIVY COUNCIL $4,025				
Chief Electoral Officer $4,025				
PUBLIC WORKS $568,964,446				
Department $568,964,446				
SERVICES PROGRAM $425,458,324				
REAL PROPERTY PROGRAM $143,506,122				
A & J L Bourgeois Ltee Contrecoeur Que	Preparatory works and upgrade Phase II Que	1,410,086	1,410,086	1,410,086
Acres International Toronto Ont	T-2 international extension Ont	5,899,500	887,806	5,747,246
Alumicor Limited Bedford NS	Government of Canada Building interior demolition NS	319,670	213,113	213,113
Amherst Electrical Services Ltd Moncton NB	Government of Canada Building electrical upgrade and heat conversion NB	351,316	351,316	351,316
Angkor Construction Inc Ste-Therese Que	Major repairs Perley Bridge Ont/Que	683,497	683,497	683,497 (f)
Asbex Enterprises Inc Ottawa Ont	Asbestos removal and retrofit Statistics Canada Ont	336,232	336,232	336,232 (f)
Barwan General Contracting Arnprior Ont	National Archives alterations Phase I Ont	793,017	425	793,017 (f)
Basic Management Ltd Moncton NB	New Government of Canada Building design and construction NB	1,829,328	153,682	1,829,328
Bremner Engineering & Construction Ltd Canmore Alta	Castle Mountain overpass structure Alta	1,434,206	760,428	760,428
Canadian Asbestos Services Ltd Nepean Ont	Wellington Building, asbestos abatement Ont	848,847	841,805	841,805
Casey-Hewson Construction Ltd Scarborough Ont	Renovations Ont	477,796	184,966	477,796 (f)
Celeb Construction Ltee Candiac Que	Freight elevators 105 McGill Que	1,134,651		1,127,987
Coastal Project Management Ltd Clarenville Nfld	Renovations to Sir Humphrey Gilbert Building Nfld	10,540,900	5,337,961	10,476,376*
Construction Beland & Lapointe Inc St-Redempteur Que	Major renovations Phase II Que	1,800,256	1,296	1,800,256* (f)
Construction Buram Inc Ste-Therese Que	Major renovations Que	1,678,956	819,431	1,678,956
Construction Cobenco Inc Montreal Que	Major refit of head office Que	5,603,342	568,944	5,603,342
Construction du Fjord Inc Chicoutimi Que	Major renovations and fit-up Que	548,521	548,521	548,521
Construction du Fjord Inc Chicoutimi Que	Major renovation Lot II Que	842,589	587,887	587,887
Construction Paval Inc St-Leonard Que	Upgrade Phase "B" Que	20,337,726	18,509	20,337,726 (f)
Construction Vancel Ltee Gatineau Que	Temporary fit-up, Natural Museum of Science Que	1,298,014	372,381	372,381
Couvreur Rolland Boudreault et Fils Gatineau Que	Roof renovations Asticou Que	367,950	367,950	367,950 (f)
D C R Construction Ltd Ottawa Ont	Constitution Building DND fit-up Phase III Ont	756,665	756,665	756,665
D L F Mechanichal Ltd Winnipeg Man	Federal building new boiler installation Man	411,908	143,802	411,908
D T B Commercial Contractor Ltd Ottawa Ont	La Salle Academy handicap accessibility Ont	498,939		489,570 (f)
Donald M Bell Construction Inc Nepean Ont	Sir John Carling Building, new computer room Ont	843,251	130,600	130,600
Ed Brunet & Sons Ltd Hull Que	Portage III alterations and additions Que	348,911	348,911	348,911
Ed Brunet & Sons Ltd Hull Que	Freight elevators Portage III Que	680,389	190,423	190,423
Ellis Don Ltd Vancouver BC	Heritage redevelopment Sinclair Centre BC	29,068,277		29,068,277
Ellis-Don (Atlantic) Ltd Dartmouth NS	Sir John Thompson Building renovations NS	4,381,937	424,494	4,381,938
Ellis-Don (Atlantic) Ltd Dartmouth NS	Ralston Building renovations NS	12,277,948	6,932,777	7,001,597
Entreprises Alfred Boivin Inc Chicoutimi Que	Banks fit-up Que	526,078 ***(1)	526,078	526,078
Entreprises Vibec Div Lemay Vicon Rouyn-Noranda Que	Major repairs to barrage Que	1,017,116	1,017,116	1,017,116
Excavations Loiselle & Freres Inc St-Timothee Que	Exterior works Que	978,097		978,097 (f)
Exeter Roofing and Sheet Metal Co Ltd Exeter Ont	Roof replacement Ont	252,364	252,364	252,364 (f)
Ferano Construction Ltd Ottawa Ont	La Promenade Library of Parliament fit-up Ont	372,599	372,599	372,599 (f)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Fernand Gilbert Ltee Chicoutimi Que	Vieux Port de Chicoutimi site renovation Que	2,874,570	1,687,634	2,874,571
Fred R Dickinson Ltd Woodstock NB	Government of Canada Building air conditioning alterations NB	497,597	461,667	461,667
Fred R Dickinson Ltd Woodstock NB	Government of Canada Building alterations to basement and first floor NB	310,571	179,946	179,946
Globe Realty Management Ltd Ottawa Ont	Fit-up of 12th floor, Royal Bank Centre Ont	479,583	479,583	479,583 (*f*)
Gordon Sestock Construction Inc Montreal Que	Interior fit-up, 715 Peel Que	669,908	427,420	669,408
Hanlon Construction Ltd Richmond BC	New Westminster Railway Bridge pier reconstruction BC	305,506	305,506	305,506 (*f*)
Hasting County General Contract Kingston Ont	Painting structural steel Laurier Ave Bridge Ont	291,800	291,800	291,800
Heather & Little Ltd Toronto Ont	L'Esplanade Laurier roof replacement Ont	716,719	1,111	716,719 (*f*)
Hebert Trucking Ltd Prince George BC	Alaska Highway crushing and stockpiling BC	1,573,010		894,265 (*f*)
Herve Pommerleau Inc Montreal Que	Transformation of building to laboratory Que	3,863,864	5,654	3,863,864 (*f*)
Herve Pommerleau Inc St-Georges Que	Renovation to wall and brick, Complexe Guy Favreau Que	7,389,825	2,093,338	2,093,338
Hitec Steel Burnaby BC	Esquimalt graving dock crane refurbishing BC	547,191	320,000	320,000
Honeywell Ltd Edmonton Alta	Install alarm system Canada Place Alta	465,443	22,973	465,443 (*f*)
JCR Construction Ltd Victoria BC	Custom house Victoria, alterations BC	2,814,852	746,084	746,084
Jim Dent Construction Ltd Hope BC	Fisheries and Oceans, construct office BC	755,490	673	755,490 (*f*)
Joe Arban Contractor Ltd Gloucester Ont	Parliament Hill Centre Block renovations/marble Phase I Ont	470,046		470,046 (*f*)
John Miller & Sons Ltd Winnipeg Man	Government of Canada Building demolition and refinishing Man	382,766	46,169	382,766 (*f*)
Joneljim Concrete Construction Ltd Sydney NS	Government of Canada Building renovations NS	4,142,479	1,590,148	1,590,148
Kerschbaumer Coating Inc Coquitlam BC	New Westminster Railway Bridge maintenance BC	329,661		329,661 (*f*)
Kledo Construction Fort Nelson BC	Alaska Highway construction BC	3,626,202	3,626,202	3,626,202 (*f*)
Kodiak Earthmovers Ltd Fort St John BC	Alaska Highway construction BC	5,972,987	334,654	5,972,988 (*f*)
L L C General Contractors Ltd Nepean Ont	National Gallery of Canada coldroom revision Ont	305,585	19,318	19,318
La Commission Scolaire Hull Que	Purchase of school Que	26,288,426	1,304,232	22,049,672
Larwill Construction Inc Whitehorse YT	Government of Canada Building demolition of designated portion YT	488,907	(516)	488,391 (*f*)
Le Groupe Paval de Const et Invest Inc St-Leonard Que	Repairs to first floor Que	1,264,952	438,835	1,264,952 (*f*)
Les Entreprises Cogepro Ltee Laval Que	Freight elevators Que	172,557	172,557	172,557
Les Toitures Raymond Inc Hull Que	Roof replacement Victoria Museum Ont	651,002	480,000	480,000
Magus Construction Ltd Kanata Ont	Customs and Immigration Building alterations Ont	2,607,106	645,128	2,607,106 (*f*)
Magus Construction Ltd Kanata Ont	Fit-up warehouse, 440 Coventry Road Ont	319,958	319,958	319,958
Marine Oil Services Ltd Eastern Passage NS	Wharf repairs/design NS	293,600	(4,402)	189,598
Maritime Steeplejack Company Ltd Bathurst NB	Painting centilever section of international bridge NB	885,000	335,620	335,620
Markin Brothers Ltd Castlegar BC	Alaska Highway granular base BC	1,810,133	(26,000)	1,777,363* (*f*)
Marshall Macklin Monaghan Don Mills Ont	Restore T-1 ply structure emergency repairs Ont	556,230	105,993	531,278
Master Plumbing & Heating Winnipeg Man	Customs examining warehouse, new boiler system Man	441,272		439,593
McCauley Electric Ltd Ottawa Ont	Parliament Hill Centre Block renovations/electrical and fire alarm Ont	2,386,554	44,000	2,386,554
Melanson Enterprises Limited Moncton NB	Customs Building window and panel replacement NB	1,061,626	797,000	797,000
Minto Development Inc Ottawa Ont	Alterations to floors 4, 5 and 6, Minto Place Ont	264,793	264,793	264,793 (*f*)
Mometal Inc Longueuil Que	Parliament Hill Centre Block renovations/miscellaneous metal works Ont	764,595	39,000	764,595
Nuway Crushing Ltd Whitehorse YT	Alaska Highway crushing BC	536,025	536,025	536,025
Omers Realty Corporation Ottawa Ont	Fit-up of 7th floor, Constitution Square Ont	339,539	339,539	339,539
Ottawa Structural Concrete Services Ltd Nepean Ont	Victoria garage, concrete slab repairs Que	349,143	349,143	349,143 (*f*)
Patella Construction Ville La Salle Que	Parliament Hill Centre Block, renovate millwork doors and frames Ont	410,285	28,907	410,285
PCL Constructors Pacific Inc Richmond BC	Government Of Canada Building demolition and construction YT	19,017,005	9,341,332	9,341,332
Peter Brothers Ltd Penticton BC	Alaska Highway asphalt overlay BC	6,161,438	6,161,438	6,161,438 (*f*)
Pickell Construction Ltd Fort St John BC	Alaska Highway slide repair BC	498,255	498,255	498,255 (*f*)
Place De L'Assomption Ltee Moncton NB	Government of Canada Building renovations NB	19,600,000	6,953,739	6,953,739
PC Parent Construction Ltd Ottawa Ont	Renovations to 17th floor, R H Coates Building Ont	284,771	284,771	284,771
Roberts & McNeil Construction Ltd Charlottetown PEI	Dominion Building demolition and removal of ceilings PEI	293,838		293,838*
Seaboard Construction Inc Dartmouth NS	Fit-up warehouse NS	1,233,305	20,152	1,233,305
Sharp Const Ltd (previously reported under MLC Construction) Prince George BC	Alaska Highway granular base BC	1,239,614	153,932	1,213,122
Sharp Const Ltd (previously reported under MLC Construction) Prince George BC	Alaska Highway construction BC	1,013,317		1,013,317 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Sheltco Construction Ltd (previously reported under Shiltco Construction Ltd) Calgary Alta	Trans Canada Highway paving, clearing and grading Alta	3,939,134	1,917,666	2,765,766
Sheltco Construction Ltd Calgary Alta	Grading gravel and asphalt surfacing Alta	1,193,816	887,521	887,521
Simmchen Construction Ltd Moncton NB	Revised scope of work erecting monument NB	1,568,773	290,207	1,569,073
Simpson Construction Limited Fredericton NB	Customs Building electric heat conversion NB	630,948	630,948	630,948 (*f*)
Spec Tech Ltd Ottawa Ont	Constitution Building fit-up Phase 2R Ont	296,261	38,578	296,261 (*f*)
Spring Point Management Ltd Kelowna BC	Rehabilitation Kicking Horse River Bridge overpass BC	988,944	687,595	687,595
Stelee Developments Limited Armdale NS	Bedford row building interior demolition NB	483,242	421,300	421,300
Sterling Crane (Division of Procrane Inc) Edmonton Alta	Crane repairs to Esquimalt graving dock BC	690,567	96,512	667,079 (*f*)
Thomas Fuller Construction Co Ltd Ottawa Ont	National Aviation Museum construction Ont	17,099,459		17,099,459
Tri-City Contracting Ltd Kamloops BC	Federal building renovations BC	1,053,206	651,283	1,051,575
Trident Construction Ltd Lunenburg NS	Government of Canada Building office expansion NS	903,273	768,273	903,273
V C I Controls Nepean Ont	National Gallery of Canada upgrading of control system Ont	357,850	357,850	357,850
Vie-Built General Contractors Inc Nepean Ont	Victoria Building upgrade elevators Ont	604,000	10,000	10,000
Vipond Automatic Nepean Ont	National Research Council sprinkler and fire alarm system Ont	1,481,882	1,367,010	1,481,882
Westboro Carpet and Drapery Nepean Ont	Place du Centre carpet replacement Que	367,832	367,832	367,832 (*f*)
SOLICITOR GENERAL $103,816,490				
Correctional Service $59,760,248				
AARE Construction Inc Montreal Que**	Tower construction Cowansville Que	301,065		301,065
Amron Construction Redcliff Alta**	Perimeter fence Bowden Alta	299,031	168,058	168,058
Bangma Construction Div of 835223 Ontario Inc Collins Bay Ont**	Auditorium addition Collins Bay Ont	338,136	338,136	338,136 (*f*)
Bert French & Son Ltd Port-Sydney Ont**	Microfilm industrial shop Beaver Creek Ont	289,399	289,399	289,399 (*f*)
Bird Construction Company Ltd Winnipeg Man**	Install security fence Stony Mountain Man	691,641	264,637	667,929*
Bird Construction Company Ltd Winnipeg Man**	New industries building Stony Mountain Man	2,234,114	55,814	2,234,114 (*f*)
Brazeela & Burkosky Ltd Prince Albert Sask**	Paving and upgrading perimeter road Sask	337,428		337,428 (*f*)
Carl Jensen Building Services Kingston Ont**	Abbatoir addition and alterations Joyceville Ont	1,131,656	(11,044)	1,131,656 (*f*)
Churchill Electric & Assoc (1987) Ltd Victoria BC**	Electrical upgrade William Head BC	476,031		476,031 (*f*)
Construction Beaudoin (1977) Inc Laval Que**	Install security windows Laval Que	570,547	1,675	570,547 (*f*)
Construction Gaston Picard Inc Charny Que	Foundation main building Donnaconna Que	397,941		397,941 (*f*)
Construction Jacquard Inc Laval Que**	Install security windows, fire alarm and sprinklers Ste-Anne-des-Plaines Que	1,728,699	1,728,699	1,728,699
Construction Jacques Theoret Inc Ormstown Que**	Build family visitation units Cowansville Que	409,697	28,313	409,697 (*f*)
Dufresne Piling Company (1967) Ltd Ottawa Ont**	Site preparation Ont	1,907,239	15,899	1,907,240 (*f*)
Ellis Don Construction Ltd Nepean Ont**	Fit-up Phase I Ont	17,403,671	13,412,601	13,412,601
Ellis Don Construction Ltd Nepean Ont**	Base building Phase I Ont	6,772,858	6,274,958	6,772,858*
Emmons & Mitchell Construction Ltd Kingston Ont**	Upgrade power supply Kingston Ont	637,062	81,074	81,074
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Port-Cartier Que	18,860,070	45,000	18,860,070 (*f*)
Excavation de Chicoutimi Inc Chicoutimi Que**	Penitentiary construction Port-Cartier Que	2,560,233		2,560,233 (*f*)
Forewest Construction Ltd Abbotsford BC**	Stage 1 of construction of medium security institution BC	1,376,901		1,376,901
Friendship Construction Co Ltd Kingston Ont**	Exploratory and emergency masonry repairs Ont	645,420	645,420	645,420
G Beaudet et Compagnie Ltee Warwick Que**	Penitentiary expansion Ste-Anne-des-Plaines Que	7,962,270		7,962,270 (*f*)
Glaser Custom Homes 504855 Ontario Ltd Kingston Ont**	Roof replacement and alterations Collins Bay Ont	313,450	148,236	313,450 (*f*)
Glaser Custom Homes 504855 Ontario Ltd Kingston Ont**	Prison for women works and engineering building Ont	317,621	317,621	317,621 (*f*)
Grinnell Fire Protection Systems Saskatoon Sask**	Sprinkler upgrading Prince Albert Sask	438,421	179,441	438,421
Innovative Enterprises Ltd Abbotsford BC**	Construct new principal entrance BC	743,784		700,502
Jim Dent Construction Ltd Hope BC**	Kitchen renovation/addition Mountain Institution BC	280,412		281,311
Lancet Construction Ltd Edmonton Alta**	Kitchen renovations Alta	646,611	340,689	633,911
Laval Fortin Ltee Alma Que**	Penitentiary construction Port-Cartier Que	1,422,435	24,252	1,422,435 (*f*)
Laval Fortin Ltee Alma Que**	Penitentiary construction Port-Cartier Que	1,546,922		1,546,922 (*f*)
Les Chantiers de l'Estrie Montreal Que**	Service entrance Building 20 Cowansville Que	293,639	85,374	293,639
Les Constructions Ricnor Ltee Laval Que**	Build family visitation units Laval Que	266,158	266,158	266,158
Les Installations Electriques Pichette Inc Laval Que**	Install fire alarm system Laval Que	680,000	65,636	680,000
Mike's Electric Ltd Oxford NS**	Electrical modifications living units NS	461,915	244,615	461,915 (*f*)
Modern Construction (1983) Ltd Moncton NB**	Access roads and parking NB	465,116	465,116	465,116 (*f*)
M Sullivan & Son Ltd Amprior Ont**	Housing unit Warkworth Ont	5,373,113	3,061,726	5,373,113
Nepcon Inc Laval Que**	Upgrade water distribution system Laval Que	311,801	258,654	311,801 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Niagara Relocatable Buildings Ltd Grimsby Ont**	Accommodation units Bath Ont	819,081	1,781	819,081 (f)
Northal Construction Ltd Montreal Que**	Refit main electronic control room Cowansville Que	647,740	14,762	647,740 (f)
Pentagon Building Construction Edmonton Alta**	Construction of administration building Alta	718,297		
Polyval Construction Inc St-Hubert Que**	Refit building No 18 Que	398,643	398,643	398,643 (f)
Security Information System Inc Montreal Que	Cell calling system Que	428,749	76,300	76,300
Seney Electrique Inc Farnham Que**	General lighting for interior grounds Que	348,597	3,195	348,597* (f)
Seney Electrique Inc Farnham Que**	Install fire alarm system Cowansville Que	733,548	137,734	733,548
Simmchen Construction Ltd Fox Creek NB**	Redevelop C-16 NB	272,500	272,500	272,500
Simmchen Construction Ltd Fox Creek NB**	Gymnasium construction Phase I NB	1,527,137		1,527,137*
Societe Immobiliere de Construction SOIMCO Inc Laval Que**	Build family visitation units Laval Que	320,292	320,292	320,292
Steele Electric Inc Brantford Ont**	Cell call system Bldg 8, 9, 10 and 11 Warkworth Ont	398,854	34,304	398,854 (f)
Steen Contractors Ltd Dartmouth NS**	Replace heating system Springhill Institution NS	1,376,107	1,376,107	1,376,107
Sun Rae Construction Ltd Kingston Ont**	Retrofit tunnel and services Kingston Ont	1,796,951	1,796,951	1,796,951
TA Andre & Sons (Ontario) Ltd Kingston Ont**	Addition and renovation Phase II Millhaven Ont	1,655,412	24,570	1,655,412 (f)
Team Construction Ltd Moncton NB**	New dining facilities NB	1,749,625	134,625	1,749,625 (f)
Town & Country Fire Protection Calgary Alta**	Fire protection Drumheller Alta	409,617	26,618	409,617
Tri-Cor Development Ltd Moncton NB**	Replace heating system Springhill Institution NS	3,123,434	1,223	3,120,956
Tri-Cor Development Ltd Moncton NB**	Warehouse Dorchester NB	533,086	280,075	280,075
WV Wallans Contracting Ltd Carrying Place Ont**	Alterations to upholstery shop Kingston Ont	375,565	854	375,565 (f)
WV Wallans Contracting Ltd Carrying Place Ont**	Unit management offices Kingston Ont	347,644	6,698	347,644 (f)
WV Wallans Contracting Ltd Carrying Place Ont**	Domestic hot water living units Warkworth Ont	319,818	319,818	319,818 (f)
Royal Canadian Mounted Police $44,056,242				
344070 Alberta Ltd Edmonton Alta**	RCMP complex Alta	298,343		295,643
Anaheim Construction Ltd Winnipeg Man**	RCMP detachment Man	2,801,250	2,281	2,801,250
Avraham Ing in trust Ottawa Ont**	RCMP detachment fit-up Ont	329,620	329,620	329,620 (f)
Beattie Construction Services Saint John NB**	RCMP detachment NB	1,157,268	1,157,268	1,157,268
Bemar Construction Ltd Edmonton Alta**	RCMP detachment and quarters Alta	1,351,602	612,612	1,053,039
Wm Berg Construction Ltd Castlegar BC**	RCMP subdivision BC	2,866,991	5,822	2,861,871*
Better Contracting Ltd St John's Nfld**	RCMP quarters Nfld	269,954	54,954	269,954*
Bluebird Investments Ltd Grand Falls Nfld**	RCMP quarters Nfld	491,495	22,155	491,495* (f)
Bluebird Investments Ltd Grand Falls Nfld**	RCMP garage and workshop Nfld	264,620	179,620	264,620*
Bronnenco Ltd Hyde Park Ont**	RCMP detachment Ont	926,937	877,028	877,028
Brule Construction Ltd Almonte Ont**	RCMP training building Ont	743,265	743,265	743,265
Ed Brunet & Sons Ltd Hull Que**	Renovations to training centre Ont	1,611,249	29,394	1,611,249 (f)
Ed Brunet & Sons Ltd Hull Que**	Renovations to training centre Ont	2,489,610	18,698	2,489,610 (f)
Canadian Asbestos Richmond BC**	RCMP complex BC	492,661	318,548	492,661 (f)
Capital Petroleum Services Ltd Vars Ont**	RCMP HQ Ont	506,964	506,964	506,964 (f)
Cavan Contractors Ltd Edmonton Alta**	RCMP detachment and quarters NWT	2,151,269	1,470,515	2,145,945
Chansilwain Const Ltd Vancouver BC**	RCMP detachment BC	1,107,161	424,305	1,107,161 (f)
Charter Const Mgmt Ltd Calgary Alta**	RCMP detachment BC	1,118,058	17,069	17,069
City Builders Ltd St John's Nfld**	RCMP detachment Nfld	409,726	109,726	409,726
Clarke-Bowler Edmonton Alta**	RCMP detachment NWT	1,706,709	181	1,706,709
Coady Constr & Excavating Ltd Torbay Nfld**	RCMP division HQ Nfld	1,236,300	464,315	464,315
Const Irenee Paquet & Fils Inc Montreal Que**	RCMP detachment Que	276,170	276,170	276,170
Country West Construction Ltd Abbotsford BC**	RCMP detachment BC	1,044,853	180,031	180,031
Cullen Detroit Diesel Allison Kirkland Que**	Auxiliary power system Ont	564,489	564,489	564,489 (f)
DGS Construction Co Ltd Surrey BC**	RCMP detachment BC	2,049,687		2,049,687 (f)
Dem Con Construction St John's Nfld**	RCMP detachment Nfld	1,213,189		1,213,189 (f)
Dem Con Construction St John's Nfld**	Married quarters Nfld	292,195	9,980	292,195
Eastern Contracting Ltd Mount Pearl Nfld**	RCMP detachment Nfld	1,053,909	472,008	1,053,909 (f)
Empire Builders Ltd St John's Nfld**	RCMP detachment Nfld	1,333,109	1,966	1,333,109
Les Entreprises Jules Camirand Inc Montreal Que**	Hangar construction Que	1,136,390	450,000	450,000
Vince Ferro Construction Ltd Windsor Ont**	RCMP airport building Ont	1,147,352	851,633	851,633
G Hahn Contracting Ltd Fort Qu'appelle Sask**	RCMP detachment Sask	1,075,055	176,442	1,072,252
High Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	385,074		385,074
High Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	452,800		452,800
High Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	965,671	19,031	963,671 (f)
High Line Construction Ltd Saskatoon Sask**	RCMP detachment renovations NWT	287,968	216,118	287,968*
Humboldt Lumber Mart Ltd Humboldt Sask**	RCMP detachment Sask	749,602	749,602	749,602
Jomanic-Can Inc Iqaluit NWT**	Hangar door and heated storage NWT	1,473,786	112,111	1,473,786
Joneljim Concrete Const Ltd Sydney NS**	RCMP detachment NS	1,010,658	685,095	1,010,658
CG Kearney Const Canada Ltd Nepean Ont**	Refit RCMP HQ Ont	145,696 ***	60,323	145,696 (f)
L&R Construction Ltd Stewiacke NS**	RCMP detachment NS	1,280,875	2,970	1,280,875 (f)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Laplante Building Ltd Ottawa Ont**	Renovations to Canadian Police College Ont	361,220	361,220	361,220
Alain Lavoie Ltee Chicoutimi Que**	RCMP detachment Que	1,072,252		1,072,252 (*f*)
MRL Contracting Ltd (previously reported under Efco Enterprises Ltd) Renews Nfld**	RCMP quarters Nfld	283,226		283,226 (*f*)
Marbella Pacific Construction Delta BC**	RCMP detachment BC	1,025,821	68,043	1,025,821 (*f*)
Monarch Construction (82) Ltd Humboldt Sask**	RCMP detachment Sask	600,853	59,665	600,853
Morley Construction Inc Nepean Ont**	RCMP training centre Ont	679,739	302,600	302,600
New Dimensions Building Edmonton Alta**	Patrol cabin NWT	319,425	30,814	319,425
Newklas Construction Canada Ltd Calgary Alta**	RCMP detachment Alta	1,089,410		
PCL Construction Northern Inc Yellowknife NWT**	RCMP detachment NWT	1,548,682	13,708	1,545,500
PT Construction Ltd Stephenville Nfld**	RCMP detachment Nfld	883,441	453,006	883,441
Pentagon Building Corp Edmonton Alta**	RCMP detachment Alta	1,077,830	5,146	1,077,830 (*f*)
Perma Construction Ltd Victoria BC**	RCMP security detachment BC	936,596	398,568	935,804
Rada Construction & Mgmt Ltd Calgary Alta**	RCMP detachment Alta	2,033,975		2,033,975
Redcliff Bldg Corporation St John's Nfld**	Hangar renovations Nfld	1,533,973	1,100,000	1,100,000
Ruiten Engineering & Const Ltd Ottawa Ont**	Renovations to training centre Ont	1,030,127	671,044	671,044
SBW Wright Construction Ltd Saskatoon Sask**	RCMP detachment Sask	633,336	10,591	633,336 (*f*)
Eric Seaward Enterprises Ltd Port aux Basques Nfld**	RCMP quarters Nfld	303,203	110,003	303,203 (*f*)
Steinitz Construction Ltd Saskatoon Sask**	Airport detachment Sask	918,017	661,266	661,266
TR Construction Ltd Dauphin Man**	RCMP detachment Man	895,107		895,107 (*f*)
Taplen Construction Ltd Ottawa Ont**	RCMP hangar Ont	3,661,162	3,030,069	3,030,069
Timcon Construction Ltd (previously reported under Timcom Construction Ltd) Red Deer Alta**	RCMP subdivision building Alta	3,450,667	12,771	3,450,667 (*f*)
Tison Construction Corp (previously reported under Fison Construction Ltd) La Ronge Sask**	RCMP detachment Sask	668,024	210,672	664,461
Tricor/Westridge Consortium Regina Sask**	Renovations to training academy Sask	1,741,384	1,319,153	1,319,153
TriStad Developments Ltd Edmonton Alta**	Headquarters renovations Alta	320,377		320,377 (*f*)
Vanderspoel Construction Ltd Gibbons Alta	RCMP detachment Alta	943,411	591,068	591,068
Westland Construction Ltd Winnipeg Man**	RCMP detachment Man	749,674		749,674
Zuccavini Construction Ottawa Ont**	RCMP training centre Ont	1,386,103	1,386,103	1,386,103
TRANSPORT $103,206,362				
Department $103,206,362				
A B McLean Ltd Sault Ste Marie Ont**	Dredging 1989 Ont	1,617,753	860,567	1,617,753 (*f*)
Aberdeen Paving Ltd Bedford NS**	Resurface runway 06-24 and taxiway A NS	582,458	582,458	582,458 (*f*)
Acadia Forest Products Chatham NB	Land acquisition NB	627,002		627,002 (*f*)
Aero Flight Holding Ltd St John's Nfld	General services building Nfld	5,561,065		5,561,065
Agrodrain Systems Ltd Osgoode Ont**	Shore protection works Ont	287,310	287,310	287,310 (*f*)
Air Canada Montreal Que	Major modifications Terminal 2 Ont	17,800,000	10,000,000	13,000,000
AJ Wing & Sons Const Ltd Thunder Bay Ont**	Maintenance and storage building Ont	826,377		826,377
Alexander Construction Ltd West Vancouver BC**	Gate 32 building modifications BC	304,710	132,080	304,710 *(*f*)
Alexander Hume Incorporated Saint John NB**	Dredging NB	1,005,761	630,000	630,000
Alexander Hume Incorporated Saint John NB**	St-Laurent maritime channel Que	1,032,570	1,032,570	1,032,570 (*f*)
Allard Construction Ltd Thunder Bay Ont**	Atmospheric environment services facility Ont	305,452	7,459	299,796
Antigonish Construction Ltd Antigonish NS	Improve shale disposal site NS	604,072	17,396	604,072 (*f*)
APV Canada Inc Saint-Laurent Que**	Replace generating sets Que	329,983	317,823	317,823
Archibald Enterprises Inc Garrick Sask**	Recabling of runway Grise Fiord NWT	311,020	71,080	311,020 (*f*)
Armeco Construction Ltd Vancouver BC	Modification and expansion to air terminal building BC	9,043,109	15,000	9,043,109 (*f*)
Asbestos Erectors of Canada Ltd Montreal Que**	Asbestos removal Phase V Que	452,292	152,525	452,292 *(*f*)
Associate Builders Ltd Moncton NB**	Expand, modify terminal building NB	1,093,410	2,453	1,093,410 (*f*)
B A Blacktop Limited Cranbrook BC**	Resurface runway 16-34 BC	1,494,634	1,493,577	1,493,577
Bay Developers Ltd Corner Brook Nfld**	Site improvements Nfld	747,135	747,135	747,135 (*f*)
Bay Developers (1984) Ltd Corner Brook Nfld**	Groundside services—Air terminal building foundations Nfld	1,421,934	1,412	1,421,934 *(*f*)
Beaver Concrete & Construction Co Ltd Richmond BC**	Taxiway I construction BC	4,063,330	1,263,705	1,263,705
Beaver Concrete & Construction Co Ltd Richmond BC**	Taxiway H construction BC	1,518,811	797,944	797,944
Becnor Construction Ltd Houston Tx USA**	Air operations building control tower Alta	9,870,891		9,870,891 (*f*)
Bel Contracting Ltd Surrey BC	Drainage improvements BC	2,203,808		2,203,793 (*f*)
Belcher Construction Ltd Montreal Que**	Construction of a flight service station Que	2,155,518		2,155,518 (*f*)
Black & MacDonald Ltd Dartmouth NS**	Rehabilitate central heating plant NS	1,400,162	7,630	1,400,162
Black & McDonald Limited Ottawa Ont**	Restore runway approach lighting Ont	401,677	335,046	335,046

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Black & McDonald Ltd Calgary Alta**	Interruptible power unit replacement Alta	296,138		296,138 [f]
Black & McDonald Ltd Ottawa Ont**	Install Odal System Ont	299,022	6,830	299,022 [f]
Black & McDonald Ottawa Ont**	Prepare and illuminate runways signs Ont	443,206		443,206* [f]
Boyd and Garland Construction Ltd Dartmouth NS	Construct air terminal building and related work PEI	4,701,017		4,700,225
Bre-Ex Limited London Ont**	Upgrade water distribution system Ont	617,213	617,213	617,213
Bruel & Kjaer Canada Ltd Concord Ont	Replace noise monitoring equipment Ont	2,029,820	1,839,822	1,839,822
Burry's Marine Division Ltd Mount Pearl Nfld**	Standardize lightstations Nfld	504,783	504,783	504,783 [f]
B-A Construction Ltd Winnipeg Man**	Servicing of general aviation area Man	354,925		354,925 [f]
C M Stewart Co Ltd Dalhousie NB**	Containment facility modifications NB	443,990	412,837	412,837
Canadian Dredge and Dock Inc Don Mills Ont**	Maintenance dredging Ont	519,207	399,753	399,753
Canadian Dredge and Dock Inc Don Mills Ont**	Maintenance dredging Ont	327,882	327,882	327,882 [f]
Canadian Exposition Centre Ottawa Ont	Terminal 1 signage equipment Ont	534,270	534,270	534,270 [f]
Canadian Exposition Centre Ottawa Ont	Terminal 2 signage equipment Ont	274,900	274,900	274,900 [f]
Carlson Constructors Inc Saskatoon Sask**	Airport maintenance building addition Sask	1,797,622	925,027	1,787,027
Cartier Construction Inc Don Mills Ont**	Harbour improvements Que	21,225,437	11,100,000	11,100,000
Cartier-McNamara Corporation Whitby Ont**	Wharf extension NB	8,858,655	63,422	8,858,655 [f]
Christie Mechanical Contractors Limited Palagrave Ont**	Power plant modification Ont	1,606,871	410,871	410,871
Chubb Alarm Mississauga Ont**	Modifications to baggage conveyor system Ont	991,155		965,479
Cie de Pavage d'Asphalte Beaver Montreal Que**	Development of temporary parking Que	363,924	57,813	350,538
Cie de Pavage d'Asphalte Beaver Montreal Que**	Refurbishing traffic lanes Que	1,463,893	208,226	1,463,893
City of Calgary Calgary Alta**	Alternate power supply Alta	1,500,000	1,500,000	1,500,000
CJ Duguid Flooring Ltd Markham Ont	Carpet replacement T2 Ont	343,339	34,000	218,544 [f]
Comeau & Savoie Construction Caraquet NB**	Harbour development PEI	4,723,532	558,212	4,723,532* [f]
Concrete USL Ltd Calgary Alta**	Replace reservoirs and fire pump BC	646,636	25,916	646,636 [f]
Construction Bugere Inc St-Hyacinthe Que**	Renovation/extension of coastal base Que	6,256,255	4,112,816	6,256,255
Construction Desourdy Inc St-Hubert Que**	Refurbishing of taxiways runway Que	1,017,548	17,169	1,017,548 [f]
Construction Gely Inc (previously reported as Gely Inc (Construction)) Ancienne-Lorette Que**	Upgrading motion areas Que	2,157,951		2,157,951 [f]
Construction Gely Inc Ancienne-Lorette Que**	Upgrading motion areas Que	3,200,875	2,584,875	3,200,875
Construction Gely Inc Ancienne-Lorette Que**	Installation of VOR/DME and related works Que	1,029,484	311,326	1,029,484
Construction Vanneau Ltee Const Po-Bo-Ha Beauport Que**	Wharf reconstruction Phase 1 Que	5,153,234	4,554,568	4,854,568
Construction Vanneau Ltee Const Po-Bo-Ha Beauport Que**	Wharf reconstruction Que	4,049,748	2,801,508	2,801,508
Control Data Canada Ltd Ottawa Ont	Long term development Pearson 2000 Ont	500,000		7,346 [f]
Corrigan Instrumentation Georgetown Ont	Purchase new passenger screening equipment Ont	1,044,843		364,157
Corrigan Instrumentation Georgetown Ont	Passenger preboard screening Ont	787,382		782,732 [f]
Corrigan Instrumentation Toronto Ont	T3 security screening equipment Ont	1,636,249	1,634,250	1,634,250
Couvreur Verdun Inc Montreal Que**	Refurbishing roofing Phase III Que	443,721	3,000	442,551
Cox Excavating Div of 349538 Ont Ltd Tillsonburg Ont**	Dredging Moosonee Ont	398,546		398,546 [f]
Crown Paving & Engineering Edmonton Alta**	Repairs to apron 1 Alta	586,688	586,688	586,688 [f]
Crown Paving & Engineering Edmonton Alta**	Rehabilitate runway 11-29 Alta	629,314	629,314	629,314 [f]
D G Smith Engineering Ltd Taylor BC**	Apron expansion NWT	1,004,353	1,004,353	1,004,353 [f]
D J Petroleum Peace River Alta**	Weather station fuel system upgrade NWT	1,266,532	1,266,532	1,266,532
Davico Inc (Les Entreprises) Le Gardeur Que	Security fences and gates Que	255,196		159,616 [f]
Dean Construction Company Limited Tecumseh Ont**	Timber facewall repairs Ont	1,029,164	944,135	944,135
Dean Construction Company Limited Tecumseh Ont**	Maintenance dredging Ont	1,571,520	1,571,520	1,571,520 [f]
Demix Construction (Div de Ciment St-Laurent Inc) Que	Partial and temporary repairs to slabs Que	689,750	80,905	689,750* [f]
Dessourdy Inc (Les Constructions) St-Hubert Que	Concrete paving Que	2,298,040		2,267,858 [f]
Dexter Construction Co Ltd Bedford NS**	Construct loop road NS	1,647,675	1,275,000	1,275,000
Dexter Construction Co Ltd Bedford NS**	Halifax International Airport NS	809,536	1,840	809,536 [f]
Dineen Construction Rexdale Ont**	Restoration and expansion Ont	1,793,726	(2,627)	1,793,726* [f]
Dragage F R P D Ltee Sorel Que**	Maintenance dredging Que	511,496	511,496	511,496 [f]
Dragage St-Maurice Inc Notre-Dame-de-Pierreville Que**	Maintenance dredging Que	386,994	386,994	386,994 [f]
Dufferin Construction Co Ltd Oakville Ont**	T-1 slab replacement Ont	659,123	355,496	659,123 [f]
Dufferin Construction Co Ltd Oakville Ont**	Airside road to area 3 Ont	313,262	27,002	313,262 [f]
Dufferin Construction Company Oakville Ont**	Extend apron and widen taxiway Ont	954,068	954,068	954,068
Dufferin Construction Oakville Ont	Improve land area drainage Ont	1,983,206		1,983,206 [f]
Duntri Construction Ltd Oshawa Ont**	Upgrade sewage system Ont	770,989	110,461	770,989 [f]
Eastern Contracting Ltd Mount Pearl Nfld**	Expanded floor operations Nfld	562,027		562,027 [f]

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Ecos Construction Ltd Halifax NS**	Extend, modify north end air terminal building NS	1,383,539	307,471	307,471
Eco-Zone Engineering Ltd St John's Nfld**	Wharf reconstruction Berth 31 Nfld	4,040,084	1,740,084	4,040,084*
Eco-Zone Engineering Ltd St John's Nfld**	Wharf restoration Nfld	2,345,855		2,340,855
Eden Construction Ltd Calgary Alta**	Modification and expansion International Finger Alta	1,806,315		1,806,315
Efco Enterprises Ltd Stephenville Nfld**	Sub base Nfld	3,122,317	7,725	3,122,317
Elliston Development Ltd St John's Nfld	Construct maintenance garage Nfld	3,511,939		3,511,939
Emery Construction Ltd St John's Nfld**	Air terminal building Nfld	4,513,970	1,968,876	4,466,654*
Encompass Inc Elie Man**	Construct water supply pumphouse Man	285,454	285,454	285,454
Entreprise Jacques Dufour & Fils Inc Baie-St-Paul Que**	Stabilization and surface grading Que	452,630	449,286	449,286
Ernie Keis Floor Coverings Ltd Toronto Ont	Replace carpeting arrivals level T2 Ont	403,250	403,250	403,250 (f)
Ferpac Paving Inc Rexdale Ont**	Resurface roads and parking lots Ont	4,608,152	155,523	4,608,152 (f)
Fogo Transport Ltd Halifax NS**	Dredging Nfld	1,105,140	394,500	1,105,140*
Forand Marine Construction Co Ltd Toronto Ont**	Pedestrian walkway repairs Ont	421,202	421,202	421,202 (f)
Franklin Construction Ltd Gander Nfld**	Renovate control tower Nfld	310,764	97,095	310,764 (f)
Fraser River Pile and Dredge Ltd New Westminster BC**	Maintenance dredging BC	504,256	183,778	504,256 (f)
Fred Ross & Associates Yellowknife NWT**	Upgrading hydrogen building heating plant and garage NWT	385,770		385,770 (f)
G D Construction & Fils Inc Riviere-au-Renard Que**	Renovate radio station Que	585,835	585,835	585,835
G Desrosiers Construction Inc Sept-Iles Que**	Partial reconstruction of wharf Que	1,726,897	115,457	1,726,897 (f)
Gaffney Quebec Ltd Stratford Ont**	Toronto area bedpost VOR/DME systems Ont	845,797	81,264	845,797
Gazzola Paving Limited Concord Ont**	Overlay runway 10-28 Ont	1,230,422		1,230,422* (f)
Georgian Bay Marine Construction Ltd Penetang Ont**	South pier stage 6 stabilization Ont	497,948	145,871	495,579
Gervais Dube Inc Trois-Pistoles Que**	Wharf reconstruction	6,511,140	4,383,502	5,364,989
Gianeff Excavating Contractors Limited Maple Ont**	Sanitary sewage system Ont	444,011	444,011	444,011 (f)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Nfld	2,068,769	1,190,564	1,190,564
Greyback Construction Ltd Penticton BC**	Replace air terminal building roofs and fascias BC	426,664	423,067	423,067
Growth Resources Inc Richmond BC**	Expansion of the extension of air terminal building BC	6,942,266	1,540,534	1,540,534
GTE Sylvania Canada Calgary Alta	Air terminal building ballast replacement Alta	424,253	424,253	424,253 (f)
Guild Electric Limited Scarborough Ont**	T-3 Silverdart Drive road signage Ont	812,644	421,624	789,575
Guild Electric Limited Scarborough Ont**	Replace and upgrade control tower Ont	596,805	596,805	596,805
H J McFarland Construction Co Nepean Ont**	Resurface auxilliary roads and parking lots Ont	768,882	123,231	768,882* (f)
H & S Construction Ltd St Anthony Nfld**	Dwellings for air navigation personnel Nfld	492,307	484,310	492,307
Harbour Development Dartmouth NS**	Dredging NB	1,663,941		1,663,941 (f)
Harbour Developments Dartmouth NS**	Dredging NS	902,810	8,000	902,810 (f)
Harcon Inc Laval Que**	Equipment room extension Que	460,831	430,591	430,591
Harry-Vie Inc Laval Que**	Ferry wharf reconstruction Que	2,665,416	2,665,416	2,665,416* (f)
Hartwell Electrical Co Ltd Scarborough Ont**	Construction of static uninterruptible power units Ont	364,885	3,612	364,885* (f)
Hegge Construction Ltd Dawson Creek BC**	Flight service station BC	1,270,547	167,510	1,270,547
Heuchert Electric Ltd St Albert Alta**	Renovate interruptible power unit building NWT	536,898		536,898 (f)
Hexcel Construction Ltd Richmond BC**	Jericho subdivision road improvement BC	1,450,571	1,081,738	1,081,738
Huber Electric Edmonton Alta**	Replace airfield lighting and control system Alta	395,982	131,404	395,982 (f)
Huber Electrical Inc Edmonton Alta**	Field electrical centre Alta	650,973	636,715	636,715
Hurst Construction Ltd Calgary Alta**	Barrier free modifications Alta	741,900	122,077	122,077
Hynes Construction Ltd Placentia Bay Nfld**	Argentia fleet dock reconstruction Nfld	7,011,904	2,872,921	6,931,121
Imperial Paving Ltd Burnaby BC**	Repairs to runway 26 BC	1,479,566	13,999	1,479,566* (f)
International Display System Dayton Ohio USA	Flight info display system Alta	407,700	361,800	361,800
Interpaving Limited Sudbury Ont**	Reconstruct portion of air terminal building apron and expand Ont	961,357	26,420	961,357 (f)
Intrepid General Limited Chatham Ont**	Approach pier deck repairs Ont	276,769		53,133 (f)
Jack Cewe Ltd Coquitlam BC**	Apron 1 reconstruction BC	864,389	426,854	864,389 (f)
JCR Construction Victoria BC**	Construction of air terminal complex BC	2,638,044	2,063,020	2,637,446
Jendore Ltd St John's Nfld**	Watermain fire hydrant installation NS	694,069	645,201	645,201
Jensen Building Ltd Kingston Ont**	Replace flight service station Ont	1,280,323	171,207	1,280,323 (f)
Jetway Systems Ogden Utah USA**	Passenger boarding bridge Alta	421,859		421,859 (f)
JJM Construction Ltd Surrey BC**	Second entrance taxiway N to runway 26 BC	991,442	25,240	991,442 (f)
Joseph Labrecque Inc Sherbrooke Que	Refurbishing roofing Que	982,848		982,848
Kamrus Construction Don Mills Ont	Terminal building modifications Ont	400,000		95,647 (f)
Kamrus Construction Don Mills Ont	Terminal building modifications Ont	500,000	169,449	169,449
Kamrus Construction Don Mills Ont	Terminal building improvements Ont	609,498		164,805 (f)
Kamrus Construction Ltd Don Mills Ont**	Construction of duty free outlet Ont	684,665		612,204 (f)
Kamrus Construction Ont Ltd Don Mills Ont**	Construction of duty free outlet Ont	602,921		602,921* (f)
Kamrus Construction (Ontarion) Inc Don Mills Ont**	Modification to airport offices Ont	358,000	358,000	358,000

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Kamrus Construction (Ont) Ltd Don Mills Ont**	Security operations control centre Ont	254,669		254,669
Keefe Bros Carpet Ltd Richmond Hill Ont**	Supply and install new carpets Ont	327,887	327,887	327,887
Kenaidan Contracting Ltd Mississauga Ont**	T-1 parking structure critical repairs Ont	5,834,899		5,834,899*
Kenaidan Contracting Ltd Mississauga Ont**	T-1 parking structure critical repairs Ont	829,199	829,199	829,199 [f]
Kermodei Construction Ltd Terrace BC**	Combined services building BC	2,547,010	25,432	2,547,010 [f]
Kermodei Construction Ltd Terrace BC**	Air terminal building expansion and renovation BC	776,763		776,763 [f]
Kingston Construction Ltd Burnaby BC**	Repairs to terminal building BC	739,932		739,932 [f]
Kingston Construction Ltd Burnaby BC**	Resurface Arthur Laing Bridge BC	2,815,482		2,815,482
Klein Construction Ltd Edmonton Alta**	Air terminal building expansion and renovation NWT	8,175,790	404,381	8,175,790
KNC Electric Ltd Thompson Man**	Construction of field electrical centre Man	422,153		422,153 [f]
L A Brayer Ind Edmonton Alta	Air terminal building energy retrofit Phase II Alta	272,860		272,860
L B Paving Ltd Smithers BC**	Overlay apron 1-A BC	278,239	98,669	278,239* [f]
L J Casavechia Contracting Ltd Dartmouth NS**	Cover pyritic slate NS	1,986,200	1,986,200	1,986,200
L Nicolini and Associates Ltd (previously reported as L Nicolini Construction) Vanier Ont**	Combined air navigation services Ont	5,194,743	43,467	5,194,743 [f]
Lafarge Canada Inc Anjou Que**	Refurbishing traffic lanes P Que	1,234,742	1,215,887	1,215,887
Lafarge Canada Inc Anjou Que**	Replace concrete slabs Que	831,312	826,054	826,054
Laurentienne Generale Montreal Que**	Install fences and gates Que	255,196	42,325	208,381* [f]
Lawrence Enterprises Ltd Sardis BC**	Culvert, fence, runway extension BC	732,123	2,023	732,123
Le Groupe Paval de Construction Inc St-Leonard Que**	Radar tower Que	1,097,699	1,093,199	1,093,199
Leblanc and Royle Telecom Inc Langley BC**	Remote communication and non directional beacon BC	307,851	33,701	307,851 [f]
Lemay Croteau Inc St-Edouard Que**	Construction, protection work Que	477,837	477,837	477,837 [f]
Les Constructions Be-Con Inc Quebec Que**	Underground electrical wiring Que	910,730	172,073	910,730 [f]
Les Constructions Sicor Inc Montreal Que**	Redevelopment general works Que	2,813,440	1,107,535	2,783,716*
Les Entreprises Guy Letarte Inc Beauport Que**	Drinking water supply improvements Que	298,746		298,746 [f]
Les Entreprises Jules Camirand Inc Montreal Que**	Construction of a fire station Que	2,649,010	1,001,630	1,001,630
Les Experts Conseils JLP & Ass Montreal Que	Roof replacement 1st floor Que	392,980		59,350
Leslie Palmer Company Ltd Gormley Ont	Install a microwave landing system Ont	2,440,937		2,428,618 [f]
Louis W Bray Construction St Andrew Ont	Lightpier reconstruction Ont	315,489		315,489 [f]
M J Dixon Construction Ltd Mississauga Ont**	Airport operations centre Ont	1,743,048	1,315,944	1,315,944
M P Lundy Construction (Ontario) Limited Ottawa Ont**	Combined air navigation services facility Phase III Ont	16,657,642	8,767,252	10,083,627
M P Lundy Construction (Ontario) Limited Ottawa Ont**	Central data centre Ont	9,450,801	3,011,863	9,417,844
MacLean Construction Ltd Charlottetown PEI**	Construction of administration building PEI	1,342,155		1,342,155 [f]
Maple Engineering & Construction Can Ltd Brampton Ont**	Upgrade sewage handling system Ont	294,706	243	294,706 [f]
Marc Thomassin Inc Beauport Que**	Construction of electric maintenance centre Que	585,950		585,950 [f]
Marc Thomassin Inc Beauport Que**	Redevelopment of main lobby Que	320,365	10,000	320,365 [f]
Maritime Builders Ltd Sydney NS**	Residential and academic block NS	299,000	297,800	297,800
Mayco Electric Ltd (previously reported as Mayca Electric Ltd) Nisku Alta**	Baggage search facility and hazardous materials Ont	316,840	30,735	316,840 [f]
McFarlane Peacock Ltd Vancouver BC	Third runway analysis BC	325,000	213,118	298,832
Memphis-Kendall Builders Inc Toronto Ont**	Trade shop extension Ont	390,346	223,932	390,346
Millcon Limited Fredericton NB**	Wharf repairs NB	454,984	454,984	454,984
Mitchell Construction Markham Ont	Construct new control tower Ont	2,344,600		2,344,600 [f]
Monenco St Catharines Ont	Terminal 3 development Ont	1,300,000	56,410	622,019
Mulder Construction & Materials Ltd Winnipeg Man**	Reconstruction of runway 13-31 Man	4,038,920		4,038,920 [f]
Mulder Construction & Materials Ltd Winnipeg Man**	Resurface runway 13-31 E Man	440,472		440,472
Mulder Construction & Materials Ltd Winnipeg Man**	Reconstruction of taxiway Man	317,272	317,272	317,272 [f]
Neilson Excavation Inc Bernieres Que**	Wharf reconstruction Que	5,635,627	88,334	5,635,627 [f]
Niakwa Construction Ltd Winnipeg Man	Resurfacing taxiway apron Man	672,729		630,276 [f]
Norcan Construction Saanichton BC**	New flight service station BC	1,387,581	264,337	1,387,581
Norco Industries Ltd Winnipeg Man**	Supply crushed gravel and overlay runway 12/30 NWT	1,650,550	1,083,194	1,650,550 [f]
Northway Map Technology Don Mills Ont	Engineering survey services for aerial map Ont	416,864		64,148 [f]
Omac Construction Ltd Edmonton Alta**	Construction Arctic C passenger shelter NWT	757,640	59,401	757,640
Omac Construction Ltd Edmonton Alta**	Apron expansion NWT	598,775	100,000	100,000
Omac Construction Ltd Edmonton Alta**	Combined service building NWT	4,549,396	764,791	4,549,396
Ontario Electric Toronto Ont	Improve T-2 emergency power distribution Ont	936,101		936,101 [f]
P C L Maxim Calgary Alta**	Parkade restoration Alta	2,344,477		2,344,477 [f]
P T Construction Ltd Stephenville Nfld**	Wharf improvements Nfld	259,535	68,730	259,535
Parallel Construction Ltd White Rock BC**	Modify US preclearance area BC	437,539		
Parallel Construction Ltd White Rock BC**	Asbestos removal operational improvements BC	508,928	9,416	508,928 [f]
Penney Paving St John's Nfld**	Rehabilitate aircraft parking apron 1 & 2 Nfld	2,685,962	1,688,436	1,688,436

Construction and/or acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1990-91 Expenditures	Expenditures to date
		$	$	$
Pentagon Building Corp Ltd Edmonton Alta**	Vertical transportation Alta	1,029,812	10,992	1,029,812 (f)
Peter Bros Paving (1981) Ltd Penticton BC**	Extend runway 15-33 BC	1,787,417	1,683,582	1,683,582
Phased Construction Ltd North Vancouver BC	Baggage modifications BC	982,318		981,918 (f)
Pierre Gagne Contracting Ltd Thunder Bay Ont**	Construction of access road etc Ont	717,151	830	717,151 (f)
R A Woods Construction Ltd Saint John NB**	Window replacement NB	426,029		426,029 (f)
R F Klein And Sons Ltd Prince George BC**	Ramp road site BC	288,407	8,864	288,407 (f)
R W Landmark Construction Ltd Calgary Alta**	Communication consolidation Alta	279,330	10,500	279,330 (f)
Raytheon Canada Ltd Waterloo Ont	To furnish and install radar site RAMP Ont	71,979,707	4,821,392	16,354,119*
Regent Construction Co Ltd Winnipeg Man**	Construct flight service station Man	913,590	727,312	913,590
Robinson Construction Co Ltd Moncton NB**	Airport rehabilitation NB	366,576	800	366,576 (f)
Robinson Construction Co Ltd Moncton NB**	Replace lighting on runway NS	682,259	682,259	682,259 (f)
Ro-Buck Contracting Ltd London Ont**	Restore air terminal building apron Ont	1,734,473	3,643	1,734,473 (f)
Savage and Johnston Construction Ltd Abbotsford BC**	Construct new combined services building BC	2,057,931	1,860,456	2,057,931
Seashore Construction Ltd Carbonear Nfld**	Grand Bruit wharf reconstruction Nfld	1,129,350	229,350	1,129,350* (f)
Servotech Limitee Sept-Iles Que**	Recabling of runway 18-36 Que	279,864	2,378	279,864 (f)
Simard et Beaudry Laval Que**	Additional construction works Que	638,323	611,289	611,289
Simpson Construction Ltd Fredericton NB**	Alterations to ground floor store and administration building NB	418,678	321,678	418,678 (f)
Sintra Inc St-Isidore Que	Construction of taxiway Que	6,713,431		6,713,431
Sintra Inc St-Isidore Que**	Security fences Que	357,554		357,554 (f)
Standard General Construction Ltd Calgary Alta**	Rehabilitate taxiway C and runway 16-34 Alta	1,352,952	1,352,952	1,352,952 (f)
Standard General Construction Ltd Calgary Alta**	Rehabilitate runway 10-28 Alta	401,063	401,063	401,063 (f)
Standard Paving Maritime Ltd Halifax NS**	Extend aircraft apron southward NS	1,002,397	11,470	1,002,397 (f)
Summerville Construction St John's Nfld**	Asphalt paving and underground electrical Nfld	263,133	61,453	263,133 (f)
Svein Builders Ltd Anola Man**	Construct electronic equipment building Man	297,506	297,506	297,506 (f)
T R Hinan Contractors Inc Fonthill Ont**	Modification to terminal building Ont	779,175	779,175	779,175
T R Hinan Contractors Inc Fonthill Ont**	Modification to air terminal building stage 3 Ont	801,570	723,229	723,229
Tendev Construction Ltd Surrey BC**	Relocate flight service station BC	1,117,613		1,117,613 (f)
The City of St John's St John's Nfld	Construct a water main Nfld	642,000	556,898	556,898
The Foundation Company Eastern Passage NS**	Container terminal Nfld	15,203,557	503,778	15,203,557 (f)
The Ontario Const Co Ltd Niagara-on-the-Lake Ont**	Wharf repairs structure 16 Ont	806,494	806,494	806,494
Thomas Fuller Construction Ltd Ottawa Ont	Airport air terminal building expansion project Ont	31,985,644		31,758,130 (f)
Tower Artic Ltd Montreal Que**	Extension of gravel runway Que	777,480		777,480 (f)
Trans-Lux Canada Ltd Mississauga Ont	Upgrade holdroom flight boards T1 Ont	280,093		280,093 (f)
Trans-Lux Canada Ltd Mississauga Ont	Upgrade holdroom flight boards T1 Ont	401,288	8,611	118,453 (f)
Trexcon Construction Ltd Rexdale Ont**	Maintenance services building Ont	1,875,513		1,875,513
Tristan Construction Ltd Nepean Ont**	Aviation technology centre Ont	2,208,120	2,208,120	2,208,120
Tri-West Contracting Ltd Burnaby BC	Upgrade water main BC	273,628		264,850
V K Mason Construction Ltd Toronto Ont**	Construction of terminal 2 extension Ont	31,472,911	3,919,818	32,004,150*
Verreault Navigation Inc Les Mechins Que**	Channel dredging NB	1,073,601	1,073,601	1,073,601 (f)
Verreault Navigation Inc Les Mechins Que**	Maintenance channel dredging Que	460,432	460,432	460,432 (f)
Voyageurs Marine Construction Co Ltd Dorion Que**	Construction of 2 alignment lights Que	785,774	785,774	785,774 (f)
Voyageurs Marine Construction Dorion Que	Lightpier reconstruction Que	631,105	10,000	631,105 (f)
W R D Borger Construction Ltd Calgary Alta**	Utilities and paving Alta	1,306,041	1,241,536	1,241,536
Wapiti Gravel Supplies Grande Prairie Alta**	Rehabilitation of runway 07-25 Alta	607,029	607,029	607,029 (f)
Wapiti Gravel Supplies Grande Prairie Alta**	Access road Alta	364,520		364,520 (f)
Wells Construction Ltd Lethbridge Alta**	Apron expansion Alta	694,470	694,470	694,470
Western Roofing Co Ltd Calgary Alta**	Roof restoration terminal building Alta	1,332,910	1,323,911	1,323,911
Westinghouse Canada Ltd Burlington Ont**	Lighting centre Alta	851,191	749,844	749,844
Whitmire Construction Ltd Richmond Hill Ont**	Replace existing sewage pumps Ont	313,581	313,581	313,581
Zayas Electrical Systems Ltd Mississauga Ont**	Upgrade visual aids Ont	494,222	494,222	494,222

* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(f) Contract completed.

(1) Shared contract between National Defence and Public Works.

Construction and/or acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1991. A summary of total current year's expenditure by department and agency is provided in Section 1 (Table 3) of Volume II (Part I).

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Management and Administration Program	41,364		65,897	1,523,067
Agri-Food Program	4,515,167		459,384	7,029,992
Grains and Oilseeds Program	48,033		80,912	1,189,220
Canadian Dairy Commission				84,185
Canadian Livestock Feed Board				48,012
	4,604,564		**606,193**	**9,874,476**
ATLANTIC CANADA OPPORTUNITIES AGENCY	**82,289**		**60,164**	**1,132,598**
COMMUNICATIONS—				
Department	450,216		2,352,948	6,684,267
Canadian Radio-television and Telecommunications Commission			95,184	1,055,023
National Archives of Canada	52,970		45,923	1,725,259
National Film Board	10,766			746,966
National Library				588,159
National Museums of Canada			15,485	460,985
	513,952		**2,509,540**	**11,260,659**
CONSUMER AND CORPORATE AFFAIRS—				
Department	1,549,575		53,831	2,165,508
Competition Tribunal				25,282
Copyright Board				9,300
Goods and Services Tax Consumer Information Office			64,152	356,606
Hazardous Materials Information Review Commission				23,828
Patented Medicine Prices Review Board				167,035
Procurement Review Board				
	1,549,575		**117,983**	**2,747,559**
EMPLOYMENT AND IMMIGRATION—				
Department/Commission—				
Corporate Management and Services Program	431,709		1,842,856	32,066,348
Employment and Insurance Program	729,630		931,005	8,818,062
Immigration Program	93,759		415,595	2,567,943
Advisory Council on the Status of Women				52,130
Immigration and Refugee Board of Canada			243,411	2,071,125
Status of Women—Office of the Co-ordinator				225,740
	1,255,098		**3,432,867**	**45,801,348**

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	325,341		1,292	59,844	7,297	2,024,102
6,832,130	1,623,801	600,194	483,833	82,118	4,075,690	25,702,309
492,810	106,095	6,568	13,998	1,981	11,240	1,950,857
	(308)		1,126	4,996		89,999
	9,008				743	57,763
7,324,940	**2,063,937**	**606,762**	**500,249**	**148,939**	**4,094,970**	**29,825,030**
	370,377		**7,124**	**14,563**	**43,409**	**1,710,524**
903,848	732,697	50,316	90,594	258,888	3,998,536	15,522,310
	247,382			4,115		1,401,704
7,664	366,443	560,850	196,364	50,042	2,156,699	5,162,214
	117,385			59,446	2,184,872	3,119,435
4,623	40,620			166,051	83,704	883,157
3,150	67,788	9,649			132,667	689,724
919,285	**1,572,315**	**620,815**	**286,958**	**538,542**	**8,556,478**	**26,778,544**
1,158,805	115,958	11,940			274,392	5,330,009
						25,282
	5,240				847	15,387
	112,030				12,493	545,281
	4,765				3,414	32,007
	16,332					183,367
	2,792					2,792
1,158,805	**257,117**	**11,940**			**291,146**	**6,134,125**
88,713	2,981,734		1,737	907,337	166,549	38,486,983
14,774	5,264,032		3,966	934,077	137,788	16,833,334
9,666	477,095		16,929	177,945	2,264	3,761,196
	48,733			7,783		108,646
	1,172,119				51,761	3,538,416
	80,406					306,146
113,153	**10,024,119**		**22,632**	**2,027,142**	**358,362**	**63,034,721**

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
ENERGY, MINES AND RESOURCES—				
Department	844,347		2,195,796	20,363,628
Atomic Energy Control Board	73,009		116,587	1,779,673
National Energy Board			9,345	358,132
	917,356		**2,321,728**	**22,501,433**
ENVIRONMENT—				
Department—				
Administration Program	82,357		96,989	3,591,994
Environmental Services Program	2,584,138		3,154,901	15,763,998
Parks Program	4,722,499		1,931,385	4,107,821
	7,388,994		**5,183,275**	**23,463,813**
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	3,376,811		11,020,995	20,570,074
Canadian International Development Agency				624,675
Canadian Secretariat			1,000	51,587
International Joint Commission				66,989
	3,376,811		**11,021,995**	**21,313,325**
FINANCE—				
Department—				
Financial and Economic Policies Program			52,122	1,705,861
Auditor General			236,102	1,164,131
Canadian International Trade Tribunal				152,317
Office of the Superintendent of Financial Institutions			7,727	454,210
Privatization and Regulatory Affairs	41,441		5,054	48,033
	41,441		**301,005**	**3,524,552**
FISHERIES AND OCEANS	**22,946,875**		**3,268,200**	**16,457,644**
FORESTRY	**1,006,078**		**208,330**	**1,436,721**
GOVERNOR GENERAL			**6,715**	**120,486**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program	5,679		92,730	782,260
Indian and Inuit Affairs Program	396,300		466,293	4,200,857
Northern Affairs Program	163,595		266,309	724,150
	565,574		**825,332**	**5,707,267**

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
7,521,995	1,522,430	417,478	923,111	57,749	1,119,121	34,965,655
88,572	453,203			10,266	36	2,521,346
	93,652			67,627	1,799	530,555
7,610,567	**2,069,285**	**417,478**	**923,111**	**135,642**	**1,120,956**	**38,017,556**
	456,301	9,361	1,426	20,836	136,122	4,395,386
14,145,363	2,387,886	1,722,608	638,341	178,749	1,003,637	41,579,621
779,129	595,982	1,076,606	304,925	46,942	1,594,062	15,159,351
14,924,492	**3,440,169**	**2,808,575**	**944,692**	**246,527**	**2,733,821**	**61,134,358**
3,855,877	13,902,837		5,594,560	1,664,527	2,376,065	62,361,746
	10,444			102,017		737,136
	15,663					68,250
	8,621			11,306		86,916
3,855,877	**13,937,565**		**5,594,560**	**1,777,850**	**2,376,065**	**63,254,048**
894,933	24,376			74,574	156,568	2,908,434
	299,065				21,294	1,720,592
	42,021					194,338
	70,337			24,246		556,520
	50,517			539		145,584
894,933	**486,316**			**99,359**	**177,862**	**5,525,468**
9,083,984	**830,474**	**291,916**	**1,337,656**	**90,088**	**2,887,680**	**57,194,517**
802,254	**214,878**	**34,127**	**144,727**	**37,718**	**396,485**	**4,281,318**
	41,159			**1,195**	**17,986**	**187,541**
377	159,133		4,046	70,072	4,331	1,118,628
3,056	893,976		8,657	317,617	80,968	6,367,724
89,092	110,412	9,219	3,509	45,328	235,892	1,647,506
92,525	**1,163,521**	**9,219**	**16,212**	**433,017**	**321,191**	**9,133,858**

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
INDUSTRY, SCIENCE AND TECHNOLOGY—				
Department—				
Industry, Science and Technology Program	36,852		304,397	5,053,732
Regional Development and Aboriginal Economic Program	65,162		5,665	1,155,745
Canadian Space Agency	20,300		44,354	4,103,321
Investment Canada	19,489			173,393
National Research Council of Canada	261,090		981,853	11,828,186
Natural Sciences and Engineering Research Council	15,587		84,244	863,323
Science Council of Canada			995	19,994
Statistics Canada	2,091		25,711	7,236,968
	420,571		**1,447,219**	**30,434,662**
JUSTICE—				
Department	17,319			3,209,593
Canadian Human Rights Commission	17,290		37,292	458,858
Commissioner for Federal Judicial Affairs				333,839
Federal Court of Canada	30,471		234,089	1,165,299
Law Reform Commission of Canada				41,069
Offices of the Information and Privacy Commissioners of Canada	35,559		1,795	214,475
Supreme Court of Canada	20,800		3,767	282,254
Tax Court of Canada				367,470
	121,439		**276,943**	**6,072,857**
LABOUR—				
Department			385,361	1,017,427
Canada Labour Relations Board				3,384
Canadian Centre for Occupational Health and Safety			467	243,950
			385,828	1,264,761
NATIONAL DEFENCE—				
Department	1,290,186,424	403,840,529	101,970,558	110,781,524
Emergency Preparedness Canada			289,234	314,956
	1,290,186,424	**403,840,529**	**102,259,792**	**111,096,480**
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	52,325		8,185	2,145,942
Health Program	2,112,077		172,744	8,551,959
Social Program			14,385	1,704,947
Medical Research Council			5,066	150,195
	2,164,402		**200,380**	**12,553,043**

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	890,917		11,198	78,003	64,874	6,439,973
	300,903		3,228	28,747	11,215	1,570,665
1,204,298	128,519	68,657	2,365	603	154,915	5,727,332
	69,590			2,940	1,165	266,577
102,086,801	922,245	991,809	506,896	25,286	363,215	117,967,381
	118,442			27,258	552	1,109,406
	14,228			5,847	906	41,970
	238,611				1,681,130	9,184,511
103,291,099	**2,683,455**	**1,060,466**	**523,687**	**168,684**	**2,277,972**	**142,307,815**
	1,187,183			155,019		4,569,114
	44,160				1,891	559,491
	28,048			21,519		383,406
	453,220				93,369	1,976,448
	17,788					58,857
	60,864			226	499	313,418
	254,387			5,514		566,722
	365,854			2,911	47,379	783,614
	2,411,504			**185,189**	**143,138**	**9,211,070**
	164,792			95,876		1,663,456
	26,618			74,130		104,132
	7,663			3,876	5,173	261,129
	199,073			**173,882**	**5,173**	**2,028,717**
68,685,888	31,557,599	26,076,344	2,065,858	11,627,233	132,124,769	2,178,916,726
	75,709		1,737	600	12,801	695,037
68,685,888	**31,633,308**	**26,076,344**	**2,067,595**	**11,627,833**	**132,137,570**	**2,179,611,763**
7,967	283,899	177	4,122		119,435	2,622,052
9,290,995	3,579,323	107,596	818,757		1,841,221	26,474,672
6,056	446,346	5,375			52,133	2,229,242
	18,257				429	173,947
9,305,018	**4,327,825**	**113,148**	**822,879**		**2,013,218**	**31,499,913**

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
NATIONAL REVENUE—				
Customs and Excise	1,057,578		1,960,858	61,916,764
Taxation	19,340		6,295,210	32,167,906
	1,076,918		**8,256,068**	**94,084,670**
PARLIAMENT—				
The Senate				
House of Commons	37,826		584,672	3,075,871
Library of Parliament			3,460	134,178
	37,826		**588,132**	**3,210,049**
PRIVY COUNCIL—				
Department	61,752		808,457	3,807,270
Canadian Intergovernmental Conference Secretariat				22,863
Canadian Transportation Accident Investigation and Safety Board	153,557		69,406	671,313
Chief Electoral Officer	18,000			495,738
Commissioner of Official Languages			660	75,935
Economic Council of Canada				249,755
Public Service Staff Relations Board			6,026	142,619
Security Intelligence Review Committee			170	169,496
	233,309		**884,719**	**5,634,989**
PUBLIC WORKS—				
Department—				
Services Program	2,544,614		1,135,691	10,893,600
Real Property Program			47,478	505,283
	2,544,614		**1,183,169**	**11,398,883**
SECRETARY OF STATE—				
Department			61,284	4,443,137
Canadian Centre for Management Development			39,707	125,882
Ministry of State (Multiculturalism and Citizenship)			80,472	435,868
Public Service Commission	(18,000)		196,336	3,738,978
Social Sciences and Humanities Research Council			3,440	949,588
	(18,000)		**381,239**	**9,693,453**
SOLICITOR GENERAL—				
Department[4]	17,504		83,060	1,168,243
Correctional Service	2,810,717		1,396,577	7,353,009
National Parole Board	32		5,027	42,614
Royal Canadian Mounted Police	30,535,449		14,273,773	12,209,412
	33,363,702		**15,758,437**	**20,773,278**
SUPPLY AND SERVICES	**177,502**		**5,178,924**	**21,913,900**

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
453,054	33,945,893		315,656	1,645,568	1,688,716	102,984,087
	12,782,823			974,883	685,485	52,925,647
453,054	**46,728,716**		**315,656**	**2,620,451**	**2,374,201**	**155,909,734**
	541,806			848,363		1,390,169
	490,350		24,238	1,052,218	31,663	5,296,838
	86,358			8,643		232,639
	1,118,514		**24,238**	**1,909,224**	**31,663**	**6,919,646**
4,850	195,162		49,279	22,024	33,155	4,981,949
	532			3,016		26,411
5,678	487,967	3,224		10,177	174,294	1,575,616
	33,516			34,428	199	581,881
	24,491					101,086
	17,406			10,467	104,150	381,778
	41,839		249	993		191,726
						169,666
10,528	**800,913**	**3,224**	**49,528**	**81,105**	**311,798**	**8,010,113**
2,064,619	2,778,400	937,884	5,412,388	831,181	1,014,838	27,613,215
	150,323				1,579	704,663
2,064,619	**2,928,723**	**937,884**	**5,412,388**	**831,181**	**1,016,417**	**28,317,878**
	921,882			150,485	32,594	5,609,382
	282,853		8,646	3,901	74,623	535,612
	106,880			29,631	825	653,676
	1,105,389		5,970	16,174	139,777	5,184,624
	53,810					1,006,838
	2,470,814		**14,616**	**200,191**	**247,819**	**12,990,132**
	97,589		3,381	7,232	75,000	1,452,009
	412,701	2,455,905	832,737		5,003,792	20,265,438
	63,425			3,242	19,589	133,929
4,639,362	2,070,143	375,322	212,529	194,887	3,018,043	67,528,920
4,639,362	**2,643,858**	**2,831,227**	**1,048,647**	**205,361**	**8,116,424**	**89,380,296**
	475,577	**2,756,955**		**6,964**	**10,040,110**	**40,549,932**

Construction and/or acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
TRANSPORT—				
Department	23,583,578		10,632,222	17,041,089
Civil Aviation Tribunal				2,003
Grain Transportation Agency Administrator				136,791
National Transportation Agency			22,302	1,192,236
	23,583,578		**10,654,524**	**18,372,119**
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program			35,265	2,485,104
Comptroller General				565,468
			35,265	**3,050,572**
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	25,000		75,031	1,526,163
Canadian Pension Commission Program				7,648
Bureau of Pensions Advocates Program				73,005
Veterans Appeal Board Program				24,288
	25,000		**75,031**	**1,631,104**
WESTERN ECONOMIC DIVERSIFICATION			**22,256**	**367,041**
Total	**1,398,165,892**	**403,840,529**	**177,451,253**	**516,893,742**

[1] This category includes ships and boats, $871,613,663; aircraft, $208,950,063; military road motor vehicles, $220,355,533; non-military road motor vehicles, $92,833,536; and, miscellaneous vehicles, $4,413,097.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling equipment; agricultural machinery and implements; cooking equipment for food; agricultural tractors; etc.

[4] Includes Royal Canadian Mounted Police External Review Committee and Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
83,755,269	4,733,596	696,169	8,291,569	636,405	47,738,359	197,108,256
						2,003
	12,023			525		149,339
	95,687			10,362		1,320,587
83,755,269	**4,841,306**	**696,169**	**8,291,569**	**647,292**	**47,738,359**	**198,580,185**
	163,701			16,545		2,700,615
	2,695			825		568,988
	166,396			**17,370**		**3,269,603**
113,689	278,332	51,066		51,788	216,592	2,337,661
	19,081			6,783		33,512
	15,321			3,489		91,815
	19,467					43,755
113,689	**332,201**	**51,066**		**62,060**	**216,592**	**2,506,743**
	80,591			**25,794**	**11,950**	**507,632**
319,099,341	**140,314,006**	**39,327,315**	**28,348,724**	**24,313,163**	**230,058,815**	**3,277,812,780**

SECTION 7

1990-91
PUBLIC ACCOUNTS

Transfer Payments

CONTENTS

	Page
Ministry—	
Agriculture	7.2
Atlantic Canada Opportunities Agency	7.4
Communications	7.6
Consumer and Corporate Affairs	7.8
Employment and Immigration	7.9
Energy, Mines and Resources	7.25
Environment	7.26
External Affairs	7.28
Finance	7.39
Fisheries and Oceans	7.39
Forestry	7.40
Governor General	7.40
Indian Affairs and Northern Development	7.41
Industry, Science and Technology	7.62
Justice	7.74
Labour	7.75
National Defence	7.76
National Health and Welfare	7.76
National Revenue	7.83
Parliament	7.83
Privy Council	7.83
Public Works	7.83
Secretary of State	7.85
Solicitor General	7.89
Supply and Services	7.90
Transport	7.90
Treasury Board	7.93
Veterans Affairs	7.93
Western Economic Diversification	7.93
Appendices	7.96

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Transfer payments

A transfer payments is a grant, contribution or other payment made by the Government for which no goods or services are received, and which is made for the purpose of furthering program objectives. This section presents, for each program, the total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $100,000 or over. A summary of total current year's expenditure (standard object 10 and related portion of standard object 15) by department and agency is provided in Section 1 (Table 3) of Volume II (Part I).

AGRICULTURE $1,408,069,268[1]

Department $1,391,274,367[1]

	$
MANAGEMENT AND ADMINISTRATION PROGRAM $7,000	
Grants to individuals in recognition of their activities in the national dissemination of information, viability, awareness and challenges of Canadian agriculture $2,000	
Contribution to Canada Safety Council in support of National Farm Safety Week $5,000	
AGRI-FOOD PROGRAM $1,286,135,813	
Agricultural research in universities and other scientific organizations in Canada $950,174	
• Dept of Natural Sciences and Research Ottawa Ont	830,174
Grants to Canadian Farm Women's Organizations $150,000	
Grants under the Canadian Rural Transition Plan $3,757,548	
Grants to red meat sector in the Atlantic Region $1,998,364	
Grants under the Farm Debt Review Boards $103,737	
Grants to organizations whose activities support soil and water conservation and development $30,000	
Grant for the purpose of establishing an endowment fund for the maintenance and operation of the Grand Falls Soil Conservation Centre $4,000,000	
• University of Moncton Moncton NB	4,000,000
Contributions in support of organizations associated with agricultural research and development $2,410,405	
• Commonwealth Agricultural Bureau Wallingford England	832,905
• Laval University Quebec Que	1,500,000
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act and Regulations $5,158,025	
• Begg Cliff Bucklake Alta	640,978
• Connors Murray Kamloops BC	445,000
• Copland Terry Blackfalds Alta	181,625
• Culver DM Westmount Que	115,657
• Elgersma Melvin Neerlandia Alta	612,100
• Hampton Kevin Coronation Alta	268,500
• McAllister Frank Kitscoty Alta	151,400
• Moffet Jacqueline St Michel Que	168,464
• Molinaro Gino Acton Ont	172,000
• Piedmontese Breeders Ltd Glenworth Sask	116,000
Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection $132,854	
• Provincial Treasurer Toronto Ont	132,854
Participatory Funding to Caucuses of the Pesticides Registration Review $262,664	
• Canadian Federation of Agriculture Ottawa Ont	112,500
Contributions in support of organizations promoting the objectives associated with plant and animal health $175,344	
Payments for the benefit of producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $265,684,583	
Contribution in respect of the commodity-based loans program $12,742,881	
• Farm Credit Corporation Ottawa Ont	12,742,881
Contribution in respect of the farm debt review process $45,242,023	
Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act $79,335,147	
Contributions to the provinces under the Crop Insurance Act $219,822,581	
• Province of Alberta	88,813,656
• Province of Newfoundland	80,939
• Province of Nova Scotia	10,688
• Province of Quebec	2,201,066
• Province of Saskatchewan	128,716,232
Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture pursuant to the Advance Payments for Crops Act $589,372	
Payments to Cooperative Associations, Processors or selling agencies under the Agriculture Products Cooperative Act $28,647,850	
Gross Revenue Insurance Plan $1,561,696	
Special Income Assistance Program $486,402,604	
Cash Flow Enhancement Program $4,939,927	
Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act $5,963,308	
Contribution to the World Food Day Association of Canada $60,000	
Contributions under the southwestern Ontario soil and water quality enhancement program $250,000	
• Province of Ontario—University of Guelph Guelph Ont	250,000
Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec $54,769,081	
• Campus haute technologie agro-alimentaire de St-Hyacinthe St-Hyacinthe Que	562,000
• Dickie F River Philip NS	124,100
• Laval University Quebec Que	107,748
• Green Acres Produce Ltd O'Leary PEI	321,379
• Intergovernmental Affair Province of Newfoundland & Labrador St John's Nfld	1,353,918
• Kings Produce Limited Canning NS	100,750
• University of Montreal Montreal Que	166,500
• The Manitoba Water Services Board Brandon Man	196,080
• Martin Visser and Sons Crapaud PEI	108,936
• Ministre des finances Quebec Que	1,006,000
• New Brunswick Department of Agriculture Fredericton NB	593,000
• Nova Scotia Dept of Agriculture & Marketing Truro NS	1,726,865
• O H Armstrong Ltd Kingston NS	113,613
• Pembina Valley Developments Altona Man	336,463
• Prince Edward Island Dept of Agriculture Charlottetown PEI	866,083
• Prince Edward Island Potato Marketing Commission Charlottetown PEI	247,760
• Province of British Columbia Victoria BC	4,873,466
• Regional Development Corporation Fredericton NB	2,533,919

AGRICULTURE—*Continued*

	$
• Saskatchewan Water Corporation Moose Jaw Sask	30,241,926
• Scotia Gold Co-Operative Ltd Kentville NS	257,356
• Universite McGill Montreal Que	112,002
Contributions under the Canadian Agri-Food Development Initiatives $10,516,500	
• ADLIC Moncton NB	402,583
• Alberta Dairy Herd Improvement Services Edmonton Alta	274,615
• BC Dairy Herd Improvement Services Clearbrook BC	365,521
• Canadian 4H Clubs	226,726
• Canadian Western Agribition Regina Sask	120,690
• Leduc ROP Test Station Leduc Alta	118,080
• Ontario Dairy Herd Improvement Co Toronto Ont	2,021,481
• Ontario Swine Breeder's Association New Hamburg Ont	181,150
• Saskatchewan Dairy Herd Improvement Corp Toronto Ont	154,297
• Scotia Swine Breeders Association Truro NS	102,138
• Societe de Gestion de la station porcine Drummond Que	124,370
• University of Manitoba Winnipeg Man	258,415
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River of British Columbia for the development of dependable water supplies $7,143,529	
• Conquerville Water Co-op Ltd Maleb Alta	186,351
• County of Warner No 5 Warner Alta	474,592
• Rural Municipality of MacDonald Sanford Man	467,812
• Rural Municipality of Rhineland No 164 Altona Man	197,448
• The County of Barrhead No 11 Barrhead Alta	128,445
• Vulcan East Water Co-op Ltd Vulcan Alta	137,000
Contributions under the Canadian Rural Transition Plan $2,050,500	
• Employment and Immigration Canada Ottawa Ont	2,050,500
Contributions under the Atlantic Livestock Feed Initiative $8,886,900	
• Intergovernmental Affairs Province of Newfoundland & Labrador St John's Nfld	701,341
• Nova Scotia Dept of Agriculture & Marketing Truro NS	2,587,081
• Prince Edward Island Dept of Agriculture Charlottetown PEI	2,161,391
• Regional Development Corporation Fredericton NB	3,437,087
Contributions under the Tobacco Transition Adjustment Initiatives to assist in the orderly rationalization and diversification of the tobacco producing industry $7,056,900	
• Province of Ontario—Tobacco Producers Assistance Fund	6,474,000
Contributions under the Alternate Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions $254,400	
Contributions under the national soil conservation program $14,720,954	
• Province of Ontario—Ontario Soil & Crop Guelph Ont	791,750
• PFRA—Agriculture Development and Diversification Board No 2 Fife Lake Sask	105,570
• Agriculture Development and Diversification Board No 3 Gravelbourg Sask	120,150
• Agriculture Development and Diversification Board No 4 Shaunavon Sask	117,234
• Agriculture Development and Diversification Board No 6 Coming Sask	127,955
• Agriculture Development and Diversification Board No 8 Moose Jaw Sask	172,638
• Agriculture Development and Diversification Board No 9 Herbert Sask	152,226
• Agriculture Development and Diversification Board No 17 Kindersley Sask	117,900
• Blood Indian Reserve No 148 Stand Off Alta	214,619
• Sandy Lands Soil Management Association Melita Man	121,360
• Sask Indian Agricultural Program Inc Saskatoon Sask	191,184
• Siksika Nation No 146 Gleichen Alta	117,123
• Wheatland Conservation Area Inc Swift Current Sask	172,800
• New Brunswick Department of Agriculture Fredericton NB	251,992
• Alberta Research Council Edmonton Alta	300,500
• University of Saskatchewan Saskatoon Sask	385,355
• Federation des producteurs maraichers du Quebec (Project Norton Creek) Longueuil Que	466,277
• Minister of Finance Quebec Que	450,000
Contributions to livestock producers, in the drought-affected areas of Quebec $1,718,862	
• PFRA—La Regie des Assurances agricoles du Quebec Levis Que	1,708,057
Contributions to provide for the orderly reduction and maintenance of a rationalized grape and wine industry through a federal provincial adjustment program $7,461,800	
• Province of Ontario Toronto Ont	7,373,342
Contributions under the Special Atlantic Livestock Initiative $835,300	
• New Brunswick Cattle Marketing Agency Fredericton NB	125,578
• New Brunswick Hog Marketing Board Fredericton NB	185,681
Contributions under the Temiskaming Grain Marketing Cooperative $350,000	
GRAINS AND OILSEEDS PROGRAM $105,131,554	
Grant to the sponsor of the IV International Workshop of Gluten Proteins $2,993	
Assistance to producers with respect to crop losses due to drought conditions in 1988 $1,664,385	
Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products $400,000	
Membership fee in the International Association for Cereal Chemistry $6,245	
Contribution to the POS pilot plant Corporation $2,000,000	
Contribution to the Canada Grains Council $180,000	
Contribution under the Canadian Crop Drought Assistance Program Quebec $14,122,728	
Payments in connection with the Prairie Grain Advance Payments Act $32,617,982[1]	
Cash Flow Enhancement Program $51,977,824	
Contribution to the Canadian International Grains Institute Winnipeg Man $1,774,517	
Contribution to fees for membership in the International Wheat Council $384,634	
Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export $246	

Canadian Livestock Feed Board $16,794,901

	$
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the governor in Council $16,653,808	
• Burgess Feeds Limited Agassiz BC	112,603
• Canada Packers Limited Edmonton Alta	6,393
Lethbridge Alta	682
Port Williams NS	613,331
Summerside PEI	284,816
Sussex NB	635,882
St Mary's Ont	2,875
Truro NS	506,984
• Clarence (Kloosterhof) Farm Services Truro NS	263,185
• Clearbrook Grain & Milling Company Limited Clearbrook BC	123,405
• Cook's Chick Hatchery Ltd Truro NS	119,579
• Co-op Atlantic Moncton NB	1,423,298

AGRICULTURE—*Concluded*

	$
• Cooperative Federee de Quebec Montreal Que	652,088
• Cooperative de Services Agricoles d'Abitibi Ouest LaSarre Que	114,153
• East Chilliwack Agricultural Cooperative Chilliwack BC	850,646
• Ewos & M & H Feeds Surrey BC	225,473
• WA Fleming Limited Truro NS	231,942
• Masterfeeds Limited London Ont	1,972,605
Cavan Ont	9,247
Edmonton Alta	10,809
Guelph Ont	7,964
Hampton NB	37,637
Kensington PEI	76,319
• Mic Mac Feeds New Minas NS	127,813
• Moulees Atlantic Limited Clair NB	173,058
• Nutrinor Cooperative Agro-Alimentaire du Saguenay St-Bruno Que	132,808
• Otter Farm & Home Co-op Aldergrove BC	322,506
• Prince Edward Island Elevator Corp Kensington PEI	346,641
• Ritchie Smith Feeds Inc Abbotsford BC	842,885
• Scotia Farm Services Ltd Kentville NS	178,813
• Scotsburn Co-op Services Ltd Scotsburn NS	109,606
• Sure Crop Feeds Limited Grindrod BC	159,535
• Top Notch Nutri Abbotsford BC	704,332
• Top Shelf Feeds Inc Duncan BC	464,527
• United Feeds Armstrong BC	87,806
Edmonton Alta	17,467
Lethbridge Alta	236
Midnapore Alta	147
• Valley Feeds Ltd Burtt's Corner NB	282,219
• Wall & Redekop Feeds Limited Abbotsford BC	135,097

Contributions, on a special one time short term basis, to feed freight assistance claimants for losses incurred due to a decrease in freight assistance rates $139,501

Contributions, on a special one time basis to a feed freight assistance claimant in the Yukon in anticipation of reindeer being added to the eligible list of livestock $1,592

ATLANTIC CANADA OPPORTUNITIES AGENCY $228,854,529

Department $228,854,529

Grants to non-profit organizations to promote economic cooperation and development $7,375,232

• Amec Halifax NS	301,858
• Cape Breton Family YMCA Sydney NS	100,000
• Capital Region Development Commision Inc Fredericton NB	142,393
• Carleton Regional Development Comm Woodstock NB	150,000
• Chaleur Regional Development Commission Bathurst NB	150,000
• Charlottetowm Area Development corp Charlottetown PEI	276,543
• Commission d'Expansion Economique de la Peninsule Tracadie NB	150,000
• Fundy Region Development Commission Inc Saint John NB	150,000
• Grand Falls Regional Development Commission Grand Falls NB	150,000
• Holland College Charlottetown PEI	255,630
• Innu Development corporation Ltd Goose Bay Nfld	100,000
• Kent Industrial Commission Inc Buctouche NB	150,000
• La Commission Industrielle de Nord-Ouest inc Edmundston NB	150,000
• Lakeside Development Corporation Morell PEI	114,300
• Miramichi Region Development Corporation Newcastle NB	150,000
• NB Peat Producers Association Ltd Shippagan NB	131,000
• PEI Potato Marketing Commission Charlottetown PEI	100,000
• Preston and Area Development Fund East Preston NS	300,000
• Restigouche Industrial Commission Inc Campbellton NB	150,000
• RPC Research and Productivity Council Fredericton NB	285,000
• Saint John YM-YWCA Inc Saint John NB	100,000
• South East Economic Commission Inc Shediac NB	142,000
• The 1991 Canada Games Society (PEI) Inc Charlottetown PEI	570,000
• Tourism Industry Association of NB Fredericton NB	122,500
• University of New Brunswick Fredericton NB	394,000
• University of Prince Edward Island Charlottetown PEI	259,965

Grant to Pictou County Economic Development Fund to promote economic development $2,200,000

• Pictou County Economic Development Fund New Glasgow NS	2,200,000

Grants under the Fisheries Alternatives Programs $104,630

Contribution under programs aimed at stimulating economic development in Atlantic Canada relating to small and development programs and activities $210,949,905

• Acan Windows Inc Downsview Ont	3,526,875
• Amec Halifax NS	100,000
• Ampal Pallets Inc Calgary Alta	955,012
• Andres Wines Atlantic Ltd Truro NS	143,438
• Annapolis Valley Peat Moss Co Ltd Berwick NS	417,576
• Antigonish Golf and Country Club Antigonish NS	139,045
• Apex Machine Works Limited Moncton NB	114,782
• Aqua Health Ltd Charlottetown PEI	135,290
• Archie's Welding Limited New Minas NS	120,039
• Arctic Systems Limited St John's Nfld	181,189
• Argentia Freezers & terminals Limited St John's Nfld	333,098
• Arm of Gold Enterprises Limited St Peter's NS	454,764
• Aspen-By-The-Sea Inc Brooklyn Nfld	109,284
• Atlantic Canada Plus Association St John's Nfld	2,963,500
• Atlantic Defence Industries Limited Bridgetown NS	220,189
• Atlantic Entrepreneurial Institute Memorial University St John's Nfld	1,053,887
• Atlantech Extrusions Inc Ste-Agathe-des-Monts Que	493,119
• Atlantic Gypsum Div Lundrigans-Comstock Corner Brook Nfld	143,496
• Atlantic Provinces Chamber of Commerce Moncton NB	107,998
• Atlantic Seafood Sauce Company Limited St Mary's Nfld	435,343
• Auberge Gisele's Country Inn Baddeck NS	762,434
• Baie Verte Mines Reprocessing Inc Toronto Ont	5,358,940
• Banting Motel Limited Musgrave Harbour Nfld	148,637
• Barkley Systems Limited Sydney NS	4,030,799
• Bayside Holdings Ltd St John's Nfld	175,417
• Beothic Fish Processors Limited Badgers Quay Nfld	400,355
• Breakwater Books Ltd St John's Nfld	111,246
• Britex Ltd Pointe Claire Que	143,851
• Brookfield Golf & Country Club Limited Colchester County NS	131,390
• Brookville Warehouse Limited Saint John NB	164,729
• Brunswick Data Inc Saint John NB	366,164
• Burnt Church Peat Moss Co Ltd Shippagan NB	222,083
• CB Mold Company (a partnership) Rexdale Ont	1,887,603
• Canada Packers Inc Shur-Gain Division Truro NS	221,813
• Canadian Association of Fish Exporters Ottawa Ont	100,000
• Cape Breton Canners Ltd Inverness NS	132,300
• Cape Breton Hydraulics Limited Sydney NS	234,406
• Cape Breton Wallcoverings North Sydney NS	553,767
• Cavendish Farms Moncton NB	168,218
• CDN Seabed Research Limited Halifax NS	128,963
• Cellpack Aerospace Limited Lunenburg NS	575,430
• Centre de Recherche sur les Aliments U de M Moncton NB	200,000
• Champlain Expositions Inc Toronto Ont	1,511,670
• Check In Nova Scotia Halifax NS	250,000
• Cherubini Metal Works Limited Dartmouth NS	241,847
• City of Sydney Sydney NS	189,753
• Clearwater Atlantic Fisheries Inc Sydney Mines NS	100,138
• Comeau's Sea Foods Limited Saulnierville NS	925,079
• Connors Bros Limited Harbour NB	195,943
• Conseil Economique du NB inc Moncton NB	129,000
• Crossley Carpet Mills Limited Truro NS	232,381
• Crown Fibre Tube Inc Kentville NS	117,664
• Cumberland Development Authority Amherst NS	356,382
• Dairytown Products Ltd Sussex NB	113,063
• Dalhousie University Halifax NS	157,546
• Datacor Atlantic Inc Moncton NB	1,340,204
• Deltaport Limited St John's Nfld	120,000
• Department of Industry Charlottetown PEI	8,658,538
• Diagnostic Chemicals Limited Charlottetown PEI	101,864
• Dyno-Vac Manufacturing (1980) Ltd Red Deer Alta	465,822

ATLANTIC CANADA OPPORTUNITIES AGENCY—*Continued*

	$
• EJ Green and Company Limited Winterton Nfld	104,409
• East Hants Development Commission Shubenacadie NS	200,000
• Eastland Industries Limited Minto NB	109,150
• Edmundston Paper Box (1987) Edmundston NB	314,615
• EPC Industries Limited Amherst NS	149,875
• Eskasoni Economic Development Corp Eskasoni NS	125,500
• Exploits Valley Salmon Festival Grand Falls Nfld	114,872
• FTC Enterprises Ltd Charlottetown PEI	158,000
• Fahey Building Limited Goose Bay Labrador	148,093
• Federal Business Development Bank Halifax NS	150,000
• Fenwick Laboratories Limited Halifax NS	203,826
• Fisheries Assoc of Nfld & Labrador Ltd St John's Nfld	293,997
• Fisheries Resource Development Limited Halifax NS	203,534
• Fotografix Inc St John's Nfld	258,902
• Gaetan Lebel St-Quentin NB	100,051
• Ganong Brothers Limited St Stephen NB	2,350,597
• Geo-Resources Inc St John's Nfld	170,969
• Geomatic Technologies Incorporated Enfield NS	227,112
• Glenwood Kitchen Ltd Shediac NB	148,729
• Governor's Park Incorporated Limited Kelligrews Nfld	179,594
• Grand Falls Central Bakery Ltd Grand Falls NB	195,780
• Granite Town Motel Ltd Pennfield NB	524,037
• Green Acres Holdings O'Leary PEI	115,121
• Green Acres Produce Ltd O'Leary PEI	722,532
• Gully Fish and Food Products Co Ltd Shippagan NB	116,090
• Hansa-Sealand Ltd Moncton NB	107,685
• Helitactics Ltd St John's Nfld	274,306
• Hospitality of Nfld and Labrador St John's Nfld	241,506
• Hotel Gander Limited Gander Nfld	681,805
• Humpty Dumpty Foods Limited Hartland NB	125,140
• Huntsman Marine Science Centre St Andrews NB	187,557
• IMO Foods Limited Halifax NS	228,764
• Idon Atlantic Inc St John's Nfld	119,639
• Inland Re-Refining Company Limited Truro NS	350,806
• Instrumar Limited St John's Nfld	148,960
• International Composites Incorporated Dartmouth NS	149,534
• Inverary Inn Resort Baddeck NS	538,523
• Investors Ten Inc Souris PEI	179,575
• Irving Tissue Limited Saint John NB	740,047
• Island Holdings Limited Moncton NB	122,654
• JD Irving Limited Saint John NB	724,031
• JJ Mackay Canada Limited New Glasgow NS	345,114
• Juniper Lumber Co Ltd Juniper NB	114,696
• KB Electronics (1989) Limited Bedford NS	148,170
• Keddy's Bathurst Hotel & Convention Ctre Halifax NS	246,155
• Keddy's Halifax Hotel Halifax NS	837,197
• Kenloch Distillers Limited Mabou NS	640,295
• King Metal Fabricators Limited Darmouth NS	114,341
• Kingsclear Hotel and Resort Fredericton NB	260,804
• L'Association Coop des Pecheurs de l'Ile Lameque NB	105,813
• La Cie de Tourbe Fafard Ltee Shippagan NB	244,822
• Lantic Sugar Limited Saint John NB	1,084,664
• Laurentide Chemicals Atlantic Ltd Richibucto NB	142,236
• Le Manoir Adelaide Manor Inc Dalhousie NB	214,689
• Lodgers Riverfront Corp Fredericton NB	2,493,931
• Loyalist Country Inn Inc Summerside PEI	835,875
• MBB Mechanical Services Limited Halifax Cnty NS	220,286
• MacDonald Maurice Tracadie NB	100,772
• Mandate Erectors & Welding Ltd Bathurst NB	100,178
• Marble Mountain Development Corporation Steady Brook Nfld	322,626
• Marcel Enterprises Ltd Fredericton NB	108,304
• Marine Adventures Assoc of Nfld & Labrador St John's Nfld	141,551
• Marine Atlantic Inc Moncton NB	237,500
• Marine Institute St John's Nfld	1,506,451
• Maritime Battery Ltd Bathurst NB	132,196
• Maritime Paper Products Limited Dartmouth NS	177,977
• Maritime Salt & Sand Ltd Moncton NB	115,700
• Matchless Inc St John's Nfld	293,325
• McCurdy Printing & Typesetting Limited Halifax NS	356,207
• McKenna Bros (1989) Limited Cardigan PEI	219,747
• Memorial University of Nfld St John's Nfld	2,459,389
• Micronav International Incorporated Sydney NS	148,632
• Mid-Isle Farms Inc Albany PEI	176,059
• Miramichi Airport Commission Ltd Chatham NB	588,167
• Moore-Clark Co (Canada) Inc Vancouver BC	1,459,861
• Mother Hubbard's Kitchen Cabinets Ltd Pearl Nfld	268,215
• Mount Saint Vincent University-Library Halifax NS	398,587
• Nadeau Ferme Avicole Ltee St-Francois de Madawaska NB	127,394
• Negoot-Gook Salmon Farm Ltd Perth-Andover NB	101,112
• Newfoundland Containers Ltd St John's Nfld	118,942
• Newfoundland Exchequer Account St John's Nfld	12,120,156
• Newfoundland Ocean Industries Assoc St John's Nfld	205,290
• Newfoundland Resources & Mining Co Ltd Oakville Ont	657,343
• Nordco Limited St John's Nfld	144,837
• Northern Radar Systems Ltd St John's Nfld	340,443
• Northside Development Corporation Goose Bay Labrador	262,419
• Northwood Industries Ltd Tide Head NB	159,842
• Nova Aqua Salmon Limited Partnership Glace Bay NS	5,000,000
• Nova Aqua Smolt Limited Partnership Glace Bay NS	183,339
• Nova Pak Incorporated Debert NS	1,040,469
• Nova Scotia Clam Company Limited Halifax NS	148,823
• Nova Scotia Research Foundation Corp Dartmouth NS	1,885,019
• Novacom Inc Mount Pearl Nfld	224,965
• NovaGold Resources Inc Halifax NS	435,415
• Nova Ski Limited Windsor NS	178,640
• Ocean Pride Fisheries Limited Lower Wedgeport NS	101,011
• Oceans Limited St John's Nfld	190,838
• Oracle Audio Corporation Edmundston NB	345,712
• Oxford Frozen Foods Limited Oxford NS	639,216
• Parker Mountain Aggregates Limited Annapolis Royal NS	122,370
• Paturel Seafood Ltd Shediac NB	250,000
• PCL & Eastern Packaging Limited Saint John NB	192,500
• Pecheries Cap-Lumiere Fisheries Ltee Richibucto-Village NB	117,253
• Pictou WaterFront Development Corporation Pictou NS	379,000
• Plastics Maritime Limited Armdale NS	137,339
• Potacan Mining Company Sussex NB	452,670
• Power Software Limited St John's Nfld	666,767
• Premium Automotive Tanks Incorporated Port Hawkesbury NS	104,994
• Presswood Pallet Partnership Toronto Ont	5,812,495
• Prince County Caledonia Club Inc Summerside PEI	150,793
• Process Technology (1988) Limited Oromocto NB	134,412
• Prodale Paper Industries Inc Concord Ont	832,020
• Profect Entrepreneur Projet Mount Allison University Sackville NB	123,448
• Provincial Airlines Limited St John's Nfld	1,066,375
• Quidi Vidi/Rennies River Dev Foundation St John's Nfld	139,882
• R Organ Limited Isle aux Morts Nfld	131,937
• Regional Development Corporation Fredericton NB	11,286,885
• Reid Atlantic Incorporated New Glasgow NS	126,875
• Robinson-Blackmore Printing & Publishing St John's Nfld	261,001
• Roger Labonte Kedgwick NB	104,985
• Rollo Bay Holdings Souris PEI	108,428
• Royale Print & Packaging Limited Dartmouth NS	120,577
• RPC Research and Productivity Council Fredericton NB	4,524,000
• Saint Mary's University Halifax NS	106,260
• Salter Street Films Limited Halifax NS	146,389
• Sarsfield Foods Limited Kentville NS	157,067
• Schooner Lounge Limited Summerville Nfld	106,196
• Schurman Enterprises Ltd Summerside PEI	101,745
• Scotia Farm Services Limited Kentville NS	714,590
• Scotsburn Dairy Group Scotsburn NS	275,000
• Sea Farm Canada St John NB	111,602
• Sea Limited St John's Nfld	166,130
• SeaBright Corporation Limited St John's Nfld	125,752
• SeaFreez Foods Incorporated Halifax NS	2,970,000
• SeaGull Pewter & Silversmiths Limited Pugwash NS	247,322
• SeaView Golf Club Limited North Sydney NS	142,582
• Seimac Limited Dartmouth NS	113,330
• Silver Motel Limited New Glasgow NS	144,504
• Simul Tek Inc Fredericton NB	113,008
• SME Limited Mount Pearl Nfld	277,269
• Spry Point Co-operative Ltd Souris PEI	103,552
• St John's Board of Trade St John's Nfld	187,762
• Sucrerie Landry Ltee Caraquet NB	111,576

ATLANTIC CANADA OPPORTUNITIES AGENCY—*Concluded*

	$
• Summerside Regional Development Corp Ltd Summerside PEI	426,101
• Sun Mountain Development Limited Sydney NS	136,727
• Systems Management Ltd Moncton NB	154,120
• T S Simms & Co Limited Saint John NB	195,495
• Travel Limited Dartmouth NS	105,018
• Tay Falls Farms Ltd Fredericton NB	101,577
• The Gunakara Sun Systems Limited Halifax NS	100,897
• Telemedicine & Educational Technology St John's Nfld	412,351
• Terra Inns Limited St John's Nfld	587,544
• Terra Nova Biotechnology Co Ltd St John's Nfld	215,582
• Terra Nova Shoes Limited Harbour Grace Nfld	165,916
• The Linkletter Motel Ltd Summerside PEI	294,366
• The Minister of Finance Halifax NS	14,818,358
• Thomas Equipment Ltd Centreville NB	190,685
• Tourism Industry Association of PEI	112,000
• Town of Pictou Pictou NS	200,000
• Town of Shelburne Shelburne NS	252,500
• Trans-Atlantic Preforms Limited Sydney NS	178,223
• Tri-Star Industries Limited Yarmouth NS	190,263
• Triangle Kitchen Ltd Dieppe NB	132,068
• Ultimateast Data Communications Limited St John's Nfld	311,242
• Universite de Moncton Moncton NB	102,654
• University College of Cape Breton Sydney NS	184,923
• University of New Brunswick Fredericton NB	159,422
• Wandlyn Inns Ltd Fredericton NB	574,160
• Wear well Garments Limited Stellarton NS	212,607
• Wentworth Valley Developments Limited Wentworth NS	130,235
• Western Destinations Inc Alberton PEI	102,913
• White Hills Resort Limited Clarenville Nfld	513,726
• Wink Industries Ltd Montreal Que	4,516,778
• Women's Enterprise Bureau St John's Nfld	271,301
• Woodstock Cold Storage (1990) Ltd St Andrews NB	2,278,294
• 043277 NB Limited Saint John NB	119,548
Liabilities in Atlantic Canada under the Small Businesses Loans Act $2,349,355	
• Banque Nationale du Canada for: World Largest Map Richibucto NB	115,333
Liabilities under the Atlantic Enterprise Loan Insurance Program $5,875,407	
• The Bank of Nova Scotia for: Atlantic Sea Products Ltd Cocagne NB	228,753
• Modern Marine Industries Ltd Argentia Nfld	254,788
• Wilfield Investments Limited for: Mazel Mining Co Ltd Dartmouth NS	165,099
• Landmark Credit Union Limited for: Arrow L M Inc of Canada Port Hawkesbury NS	1,543,371
• The Royal Bank of Canada for: Pioneer Fisheries Limited Tignish PEI	808,327
• The National Bank of Canada for: EPA Limited Mulgrave NS	1,020,000
• Softwood Fencing Supplies Ltd Doaktown NB	459,000
• Roy Nat Inc for: La Ferme Piscicole Theriault Ltee Drummond NB	1,352,700

COMMUNICATIONS $109,192,704[2]

Department $106,828,949

Spectrum management and regional operations Radio Advisory Board of Canada $45,000	
Cultural affairs and broadcasting institutions and public authorities in Canada in accordance with Section 35 of the Cultural Property Export and Import Act $1,698,127	
• Beaverbrook Art Gallery Fredericton NB	119,976
• Cranbrook Railway Museum Cranbrook BC	109,040
• London Regional Art & Historical Museum London Ont	304,974
• Musée des beaux-arts du Canada Ottawa Ont	145,000
• The Friends of the Provincial Museum Society Edmonton Alta	189,000
• The Provincial Museum of Alberta Edmonton Alta	421,667
Fathers of Confederation Buildings Trust Charlottetown PEI $1,507,000	
• Fathers of Confederation Buildings Trust Charlottetown PEI	1,507,000
Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $12,450,684	
• Art Gallery of Edmonton Edmonton Alta	152,900
• Art Gallery of Ontario Toronto Ont	401,300
• Art Gallery of Winnipeg Winnipeg Man	304,400
• Association des Musées Canadiens Ottawa Ont	783,814
• Calgary Military Museums Society Calgary Alta	375,000
• Direction Générale du Patrimoine Québec Que	100,000
• Glenbow Alberta Institute Calgary Alta	272,300
• Maison Saint-Gabriel Montreal Que	285,600
• Manitoba Museum of Man & Nature Winnipeg Man	352,550
• Mendel Art Gallery Saskatoon Sask	122,500
• Mennonite Heritage Village Steinbach Man	220,200
• Ministre des Affaires Culturelles du Quebec Quebec Que	100,000
• Musée d'Art Contemporain de Montreal Montreal Que	117,000
• Musée de Charlevoix La Malbaie Que	215,000
• Musée de la civilisation Quebec Que	138,300
• Musée des beaux-arts de Montreal Montreal Que	347,000
• Musée des Hospitalières Montreal Que	300,000
• Musée du Chateau Ramezay Montreal Que	123,100
• Musée du Quebec Quebec Que	352,100
• Musée Mccord d'Histoire Canadienne Montreal Que	288,353
• New Brunswick Museum Saint John NB	244,508
• Newfoundland Museum St John's Nfld	182,500
• Nova Scotia Museum Halifax NS	295,900
• Redpath Museum Montreal Que	292,100
• Royal British Columbia Museum Victoria BC	260,800
• Royal Ontario Museum Toronto Ont	211,736
• Société des Musées Québécois Montreal Que	168,000
• St Catharines Historical Museum St Catharines Ont	100,000
• The Mackenzie Art Gallery Regina Sask	220,200
• U'MISTA Cultural Centre Alert Bay BC	139,500
• University of Alberta Edmonton Alta	118,850
• University of British Columbia Vancouver BC	239,150
• Vancouver Art Gallery Vancouver BC	197,700
• Vancouver Museum Vancouver BC	107,000
Grant to the Diefenbaker Foundation $1,500,000	
• The John Diefenbaker Society Saskatoon Sask	1,500,000
Contributions to Canadian organizations to advance their research activities in the area of workplace automation $1,709,528	
• Société Radio-Canada Ottawa Ont	119,000
• Systemes Voix et Données Inc Montreal Que	120,050
• Université de Montreal Montreal Que	262,473
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $199,992	
• Telesat Canada Gloucester Ont	158,613
Contributions for the space industry development program $7,019,762	
• Canadian Astronautics Limited Ottawa Ont	470,990
• Com Dev Limited Cambridge Ont	373,316
• EDO Limited Calgary Alta	806,067
• Optotek Limited Kanata Ont	381,217
• Spar Aerospace Limited Ste-Anne-de-Bellevue Que	2,788,033
Contributions under the Canada-Quebec subsidiary agreement on the development of communications enterprises $2,330,938	
• Centre de Promotion du Logiciel Laval Que	100,000
• Consortel Enr Rimouski Que	200,169
• Consortium de Télévision Québec-Canada Montreal Que	364,729
• Institut national de l'Image Montreal Que	100,000
• Spectel Communications Inc Montreal Que	450,000
• Télépoint Inc Montreal Que	200,000

COMMUNICATIONS—*Continued*

	$
Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba $981,055	
• Canadian Healthcare Telematics Inc Winnipeg Man	104,430
• The Manitoba Cancer Treatment & Research Foundation Winnipeg Man	101,929
Contribution to the Telecommunications Executive Management Institute of Canada $193,000	
• Telecommunications Executive Management Institute of Canada Montreal Que	119,076
Contribution to Neil Squire Foundation created under the IMAA regime Vancouver BC $100,000	
Contribution to the EDI International Institute $225,000	
• Institut EDI International Montreal Que	225,000
Contribution to Idacom Electronics $139,160	
• Idacom Electronics Ltd Edmonton Alta	139,160
Contribution to Canadian Healthcare Telematics created under the IMAA regime $135,000	
• Canadian Healthcare Telematics Inc Winnipeg Man	135,000
Contributions to national arts and culture service organizations $695,000	
• Canadian Conference of the Arts Ottawa Ont	555,000
• Canadian Crafts Council Ottawa Ont	140,000
Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware $24,035,419	
• BI—Capitol Project Inc St John NB	200,000
• British Columbia Sports Hall of Fame and Museum Vancouver BC	225,000
• Canada Dance Festival Toronto Ont	145,000
• Centre Culturel Franco-Manitobain St Boniface Man	100,000
• Compagnie Jean Duceppe Inc Montreal Que	108,000
• Concours de Musique du Canada Inc Montreal Que	120,000
• Conférence Canadienne d'architecture Montreal Que	165,000
• Conseil des Métiers d'Art du Québec Montreal Que	232,500
• Corporation du Centre d'Art de Baie St-Paul Baie St-Paul Que	700,000
• École nationale de Cirque Montreal Que	112,499
• Edmonton Concert Hall Foundation Edmonton Alta	195,000
• Espace Libre Montreal Que	252,000
• Festival de Nouvelle Danse Inc Montreal Que	231,284
• Festival de Théâtre des Amériques Montreal Que	100,000
• Festival d'été International de Québec Quebec Que	150,000
• Festival International de Jazz Montréal Que	140,000
• Festival International de Lanaudière Joliette Que	335,000
• Fonderie d'Art d'Inverness Inverness Que	100,000
• Hampton Theatre Committee Inc Hampton NB	100,625
• International Mozart Competition Toronto Ont	122,930
• Inter-Nation-Art Quebec Que	250,000
• Jeux Canada Games 1991 Charlottetown PEI	111,485
• King's Heritage Society Halifax NS	518,451
• La Cité des Arts et des Nouvelles Technologies de Montréal Montreal Que	103,500
• L'Agora de la Danse Montreal Que	426,600
• Les Religieuses Hospitalières de Saint-Joseph de Montreal Montreal Que	174,280
• Meewasin Valley Authority Saskatoon Sask	557,000
• Musée des beaux-arts de Montreal Montreal Que	200,000
• Musée du Séminaire de Québec Quebec Que	766,811
• Musée Régional Laure-Conan La Malbaie Que	181,078
• National Screen Institute Edmonton Alta	106,000
• Norman Mackenzie Art Gallery Régina Sask	961,387
• Nouvelles Variétés Lyriques Mont St-Hilaire Que	325,000
• Quinzaine Internationale du Théâtre Quebec Que	170,750
• Rideau Canal Museum Corporation Smiths Falls Ont	475,000
• The Dance Centre Vancouver BC	108,450
• Théâtre Aquarius Hamilton Ont	822,500
• Theatre Plus Toronto Toronto Ont	120,000
• Théâtre Rideau Vert Montreal Que	450,000
• Vegreville Cultural Association Vegreville Alta	153,000
Contributions to support the film and video national service organizations $350,000	
• Cinémathèque Canada Ottawa Ont	116,750
Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure $11,943,477	
• Festival International de Lanaudière Joliette Que	900,000
• Ministère des Affaires Culturelles du Québec Quebec Que	10,308,500
• Théâtre du Rideau Vert Montreal Que	500,000
Contribution to support cultural enterprises infrastructure development in Manitoba $810,620	
• Cultural Development Industries Inc Winnipeg Man	266,441
• Cultural Ventures Program Inc Winnipeg Man	544,179
Contributions for the book publishing industry development program $7,571,491	
• Arnold Publishing Ltd Edmonton Alta	220,865
• Association for The Export of Canadian Books Ottawa Ont	1,237,500
• Association of Canadian Publishers Toronto Ont	117,264
• Canada Publishing Corporation Agincourt Ont	225,271
• Canadian Book Publishers' Council Toronto Ont	109,798
• Fitzhenry & Whiteside Markham Ont	110,000
• Gaetan Morin Editeur Ltée Boucherville Que	131,956
• General Publishing Co Ltd Don Mills Ont	108,078
• Guérin Editeur Ltée Montreal Que	117,541
• Harry Cuff Publications Ltd St John's Nfld	119,000
• Hurtig Publishers Ltd. Edmonton Alta	250,000
• Les Editions d'Enseignement Religieux FPR Inc Montreal Que	110,682
• Les Presses de l'Université Laval Ste-Foy Que	107,007
• Lidec Inc Montreal Que	160,672
• Modulo Editeur Inc Ville Mont-Royal Que	175,661
• Mondia Editeurs Inc Laval Que	155,680
• Reidmore Books Edmonton Alta	132,868
• Thompson Canada Ltd Toronto Ont	250,000
Contributions for the sound recording development program $4,417,939	
• Factor/Musication/Canada Montreal Que	3,482,696
• OCIDR Montreal Que	104,626
Contributions under the Canada-Ontario subsidiary agreement for cultural development $2,388,450	
• ICOMM & TE Taylor Construction Brantford Ont	1,618,750
• Rideau Canal Museum Corporation Smiths Falls Ont	234,000
• Sault Ste Marie Board of Education Sault Ste Marie Ont	224,000
Contribution to the Ex-Terra Foundation for the purposes of the Dinosaur project—Canada/China/Alberta/ Ex-Terra $1,467,000	
• The Ex-Terra Foundation Edmonton Alta	1,467,000
Contributions to Canadian sound recording service organizations in support of services and special projects $350,000	
Contribution to provide financial assistance for the establishment of an English language broadcast reading service for print-handicapped individuals $100,000	
Contributions to establish and operate a northern satellite distribution program $2,700,000	
Contribution to TV-5 $1,729,900	
• Consortium de Télévision Québec Canada Montreal Que	772,000
Contribution to the International Centre for the Study of the Preservation and the Restoration of Cultural Property $46,188	
Contribution for the extension of the Montreal Museum of Fine Arts $6,000,000	
• Musee des beaux-arts Montreal Que	6,000,000
Contribution to the National Film Board of Canada $50,000	

COMMUNICATIONS—*Concluded*

	$
Contributions to the Canadian Institute for Research on Culture $1,277,609	
• Cinémathèque Québecoise Montreal Que	212,127
• On/Q Corporation Montreal Que	180,744
Contribution to the Montreal Design Creation and Research Institute $251,000	
• Institut de création et de recherche Montreal Que	251,000
Contribution to the Montreal's Monument National $1,000,000	
• École nationale de Théâtre Montreal Que	1,000,000
Contribution to École nationale de cirque $500,000	
• École nationale de cirque Montreal Que	450,000
Contribution to West Prince County Craft Industry Development $13,000	
Contributions created under the IMAA regime : Italy in Canada Ottawa Ont $17,400	
Association mondiale des radiodiffuseurs communautaires $5,000	
Canadian Institute of Audiovisual $150,000	
• Institut de Recherche CTIC Ottawa Ont	150,000
Fédération de l'informatique du Québec $20,000	
Paul Gérin-Lajoie Foundation $25,000	
International Festival of Film by Computer $27,500	
Gravures Musicales Musimage $6,000	
Troupe V'La L'Bon Vent $5,000	
Société des musées québecois $35,000	
Musée de la Nouvelle-France $149,392	
• Société du Musée de la Nouvelle-France Ste-Foy Que	149,392
Fondation Lionel-Groulx $41,103	
Société des graphistes du Québec $100,000	
• Société des Graphistes du Québec Montreal Que	100,000
Corporation pour l'avancement des nouvelles applications des langages $50,000	
Centre de promotion de sièges sociaux culturels au Québec $50,000	
Le Forum Vidéo de Montréal $70,000	
Association canadienne des producteurs de didacticiels $69,978	
Musée des arts de la scène $144,657	
• Société pour le Développement du Musée des Arts Montreal Que	144,657
Festival de Lanaudière $375,000	
• Festival International de Lanaudière Joliette Que	375,000
Société d'édition de la revue Forces $225,000	
• La Société d'Édition de la revue Forces Montreal Que	225,000
Festival Abitibi-Témiscamingue $10,000	
Festival of Festivals $20,000	
Festival des films du monde $40,000	
Consortium de télévision Québec Canada $285,320	
• Consortium de télévision Québec Canada Montreal Que	285,320
Filmex $40,000	
Faculté des sciences politiques de l'Université Queen $5,000	
Ecole des hautes études commerciales de Montréal $500,000	
• École des Hautes Études Commerciales de Montréal Montreal Que	500,000
Musée des arts et traditions populaires $30,000	
Marché international du film, de la télévision et de la vidéo $60,000	
Canadian Foundation of Aboriginal Arts $125,000	
• Canadian Native Arts Foundation Toronto Ont	111,802
Shaw Festival $50,000	
Canadian Film Celebration Society of Calgary $50,000	
Canada Pacific Publishing Society $25,000	
Association internationale francophone des ainés $10,000	
Montreal University $50,000	
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union Geneva Switzerland $4,758,260	
• The International Telecommunication Union Geneva Switzerland	4,758,260
Contribution to the Commonwealth of Learning for the purchase of communications and office automation equipment and services $1,250,000	
• Commonwealth of Learning Vancouver BC	1,050,000
Contribution to Alberta Telecommunications Research Centre $6,000	
Contributions to the Canadian Standards Association $17,000	

National Archives of Canada $1,790,716

Grant to the Canadian Council of Archives Ottawa Ont $600,000	
Contributions to the Canadian archival community in support of archival projects leading to the development of national network of a Canadian archives, holdings, activities and services $1,190,716	

National Film Board $512,757

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $10,600	
Transfer payment to Quebec in respect of Reciprocal Taxation Agreements $177,952	
• Government of Quebec Quebec Que	177,952
Financial assistance to Canadian individuals and non-profit organizations to support programs in cinema skills to assist young film-makers in their first major work and to promote canadian cinematography $324,205	

National Gallery of Canada $800[2]

College Art Association of America $800	

National Library $59,482

International Serials Data Systems $48,482	
International Federation of Library Association $11,000	

CONSUMER AND CORPORATE AFFAIRS $26,692,243

Department $26,692,243

Grants to Consumer Associations of Canada $200,000	
• Consumer Association of Canada Ottawa Ont	200,000
Grants to Consumer Organizations $200,000	
• Consumer Association of Canada Ottawa Ont	100,000
• Public Interest Advocacy Centre Ottawa Ont	100,000
Movement Development Grants $190,000	
Contribution to Consumer Organizations $1,102,243	
• Consumer Association of Canada Ottawa Ont	495,538
• Public Interest Advocacy Centre Ottawa Ont	150,000
Grants to provinces for research and development relating to medecine $25,000,000	

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

	$
• Manitoba Department of Industry Trade and Tourism Winnipeg Man	1,024,959
• Minister of Finance Victoria BC	2,945,098
• Minister of Finance Fredericton NB	680,767
• Minister of Finance Halifax NS	838,474
• Minister of Finance Charlottetown PEI	122,630
• Minister of Finance Regina Sask	940,697
• Ministre des Finances Quebec Que	6,359,276
• Newfoundland Exchequer Account St John's Nfld	538,858
• Provincial Treasurer Edmonton Alta	2,322,638
• Treasurer of Ontario Toronto Ont	9,151,369

EMPLOYMENT AND IMMIGRATION
$1,735,916,901

Department/Commission $1,735,916,901

EMPLOYMENT AND INSURANCE PROGRAM $1,633,466,359

Grants to individuals organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development $94,687,956

	$
Newfoundland Region—	
• Burin Peninsula Business Development Corp Marystown	127,000
• Central Newfoundland Business Development Corp Windsor	250,000
• Community Development Fund Committee Grand Bank	213,000
• Community Development Fund Committee Trepassey	214,900
• Council of the Students Union—MUN St John's	187,633
• Nippard Enterprises Ltd Stephenville	500,000
• Northland Business Corporation Hawke's Bay	100,000
• South Coast Business Development Center St Albans	214,000
• South Side Development Fund Corp St John's	214,500
• Trinity Conception Business Development Corp Harbour Grace	184,375
• USWA/IOCC Training Trust Fund Labrador City	100,000
• West Newfoundland Business Corporation Corner Brook	250,000
Nova Scotia Region—	
• Blue Water Business Development Corporation Sheet Harbour	295,000
• Credit Union of Nova Scotia Halifax	133,335
• Cumberland Development Corporation Ltd Amherst	250,000
• Digby and Area Board of Trade Digby	125,000
• Growth Opportunities Ltd Digby	150,000
• Guysborough County Business Development Guysborough	850,000
• Inrich Business Development Centre Mabou	340,000
• Northside Economic Development Assistance Corporation Sydney Mines	100,000
• Oceanside Assistance Group Ltd Glace Bay	100,000
• Pictou County Business Opportunities Ltd New Glasgow	250,000
• Shelburne County Business Development Shelburne	769,000
• Sydney Ventures Ltd Sydney	200,000
• Windsor West Hants Business Development Centre Windsor	125,000
• Yarmouth Regional Business Corporation Ltd Yarmouth	186,021
New Brunswick Region—	
• Centre d'aide aux entreprises du Restigouche Inc Campbellton	433,199
• Centre d'entrepreneurship Chaleur Beresford	320,000
• Charlotte County Development Corp St Stephen	178,953
• Miramichi Lead Inc Chatham	279,202
• Societe d'aide a l'entreprise Inc Tracadie	204,502
• South East Lead Corporation C L E du sud-est Sheila	282,000
• Victoria Madawaska-South Business Development Centre Grand Falls	250,000
Prince Edward Island Region—	
• East Prince Development Summerside	250,000
• West Prince Ventures Ltd Alberton	137,000
Quebec Region—	
• Ass provinciale des constructeurs d'habitation du Québec Anjou	172,500
• CAE Haut St-Maurice La Tuque	209,000
• CAE Bas Richelieu inc Sorel	230,000
• CAE Saguenay inc Ville La Baie	330,000
• CAE Bellechasse Etchemins St-Leon-de-Standon	208,006
• CAE Chibougamau Chapais Chibougamau	260,500
• CAE Comté Jonquière Lac St-Jean St-Ambroise	446,326
• CAE Cote-Nord inc Sept Iles	131,000
• CAE de Beauce Inc Ville St-Georges de Beauce	117,000
• CAE de Charlevoix La Malbaie	115,000
• CAE de l'or blanc Asbestos	197,000
• CAE de l'Abitibi ouest La Sarre	250,000
• CAE de la Mitis Mont Joli	113,800
• CAE de la MRC d'Autray Berthier	165,000
• CAE de la MRC de Maskinonge Louiseville	124,000
• CAE de la MRC de Rivière-du-Loup Riviere-du-Loup	250,000
• CAE de la Neigette Ste-Blanche	179,000
• CAE de Manicouagan Baie Comeau	125,000
• CAE des Basques inc Trois Pistoles	313,000
• CAE des basses Laurentides St-Jerome	290,000
• CAE des Laurentides Ste-Adele	200,000
• CAE du Témiscamingue Ville-Marie	174,000
• CAE Gaspé-nord Ste-Anne des Monts	191,000
• CAE Haute cote nord inc Les Escoumins	108,200
• CAE Lac St-Jean est inc Alma	216,500
• CAE Lac St-Jean ouest inc Roberval	484,000
• CAE Maria Chapdelaine Dolbeau	109,500
• CAE Papineau inc Buckingham	107,000
• CAE région d'Acton Acton Vale	300,000
• CAE Thetford & la région Thetford Mines	107,500
• CAE Vallée de la Batiscan St-Stanislas	262,000
• Le comité paritaire de l'industrie du verre plat Montreal	400,000
• Soc cle chaudière inc Ste Marie de Beauce	122,000
• Temeco inc Temiscamingue	200,000
Ontario Region—	
• Atikokan Community Futures Comm Atikokan	300,000
• Brant Business Incentive Corp Brantford	500,000
• Brockville Leeds BDC Brockville	250,000
• Centre Do Serv Aux Ent De la R Hawkesbury	400,000
• Centre Serv Ent Reg Hawkesbury Hawkesbury	227,960
• Chatham Kent Sm Bus Support Co Chatham	235,000
• Chukuni BDC Red Lake	350,000
• Chukuni Business Development Corp Ear Falls	165,000
• East Algoma Sm Bus Dep Centre Algoma	220,000
• Georgian Triangle Economic Collingwood	150,000
• Georgina Association For Business Sutton	270,000
• Greenstone BDC Longlac	250,000
• Haldimand-Dunnville Business Dunnville	250,000
• Haliburton County Development Corp Haliburton	105,000
• Huronia District Hospital Midland	125,000
• Interior Finishing Systems Train Weston	105,324
• Kleda Corporation Kirkland Lake	100,000
• Lake of The Wood Business In Cen Kenora	150,000
• Land O'Lakes Small Business Corp Sharbot Lake	235,000
• Midas Training Trust (Canada) Agincourt	100,174
• Mohawk Reman Co Ohsweken	348,700
• Muskoka East Parry Sound BDC Huntsville	450,000
• Near North Economic Dev Assn Sturgeon Falls	263,000
• Nipissing East BDC North Bay	187,000
• Norfolk District Business Develop Simcoe	540,000
• North Claybelt BDC Kapuskasing	175,000
• North Hastings BDC Bancroft	250,000
• Northumberland BDC Cobourg	430,000
• Orillia And Area Business Orillia	100,000
• Orillia BDC Orillia	200,000
• Patricia BDC Ignace	200,000
• Prince Edward Count BDC Picton	300,000
• Rainy River BDC Fort Francis	100,000
• Rideau Heartland Business Smiths Falls	150,000
• Sarnia-Lambton BDC Sarnia	630,870

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Saugeen BDC Hanover	100,000
• Sault Ste Marie BDC Sault Ste Marie	200,000
• Seven Bands BDC Delaware	600,000
• Smiths Falls CF Committee Smiths Falls	256,170
• Societe d'Expertise et de Finance Bourget	200,000
• South Bruce Lakeshore BDC Kincardine	200,000
• South Grenville BDC Prescott	250,000
• South Temiskaming Business Development Haileybury	156,300
• Stormond-Dundas and Glengarry Bd Cornwall	400,000
• Stormont Dundas Glengarry BDC Cornwall	150,000
• Sudbury Board of Education Sudbury	162,622
• Superior East BDC Wawa	250,000
• Superior North Business Terrace Bay	190,000
• SOAR Dev Corp Cornwall	200,000
• Thunder Bay Ventures Dev Centre Thunder Bay	175,000
• Tremval Community Futures Trenton	250,000
• Victoria County BDC Lindsay	280,000
• Wan-Be-Tek BDC Island	175,000
Manitoba Region—	
• Dakota Ojibway Development Group Winnipeg	354,022
• Greenstone BDC Flin Flon	250,000
• Hudson Bay Mining and Smelting Flin Flon	100,000
• Manitoba/Ibpat Asbestos Abatement Winnipeg	100,000
• Painting Industry Joint Trade Winnipeg	100,000
• Pimajihowan BDC Winnipeg	457,212
• Super Six BDC Ashern	200,000
• Transcontinental West Winnipeg	100,000
• Venture Corporation of Brandon Brandon	163,000
• Village of Lac du Bonnet Lac du Bonnet	200,000
Saskatchewan Region—	
• Beaver River Business Development Corporation Meadow Lake	191,298
• East Central Development Corporation Broadview	474,000
• Meridian Business Development Centre Alsask	250,000
• New Sask Business Development Corporation Tisdale	250,000
• Sagehill Business Development Centre Bruno	210,591
• Visions North Business Development Corporation La Ronge	343,476
Alberta/Northwest Territories Region—	
• Alberta Newsprint Mill Wide Training Whitecourt Alta	200,000
• Bartle and Gibson Co Ltd Edmonton Alta	150,000
• Big Valley Jamboree Inc Mirror Alta	209,838
• Business Development Centre Association Lethbridge Alta	400,000
• Canadian Airlines International Calgary Alta	150,000
• Crowsnest Pass Business Development Blairmore Alta	400,000
• Deloitte & Touche Employee Training Edmonton Alta	109,500
• Entre-Corp Business Development Centre Medicine Hat Alta	400,000
• Foothills Business Development Centre Ltd High River Alta	249,230
• Fort McMurray Regional Business Development Fort McMurray Alta	421,000
• Hay River & Area Community Futures Hay River NWT	189,696
• Lac La Biche Regional Business Ass Lac La Biche Alta	100,872
• Lakeland Community Futures Committee Bonnyville Alta	125,745
• Lamont-Two Hills Business Development Two Hills Alta	323,317
• Lesser Slave Lake Business Development Slave Lake Alta	350,000
• Lloydminster Region Business Lloydminster Alta	170,897
• Northwest Economic Initiatives Co High Level Alta	127,740
• Red Deer & District Business Development Centre Red Deer Alta	518,974
• Smeda Business Development Centre Hythe Alta	263,692
• Tawatinaw Regional Business Development Centre Westlock Alta	342,320
• Travel Keewatin/Keewatin Chamber of Commerce Rankin Inlet NWT	250,000
• Western Artic Business Development Service Inuvik NWT	134,304
• Wild Rose Business Development Centre Rockyford Alta	295,433
• Yellowhead East Business Development Sangudo Alta	100,000
• Yellowhead East Community Futures Sangudo Alta	123,335
British Columbia/Yukon Territory Region—	
• 16-37 Business Development Centre Terrace BC	250,000
• Asbestos Abatement Association of BC Burnaby BC	100,000
• BC Gas Incorporated Burnaby BC	457,221
• BC Maritime Employers Association Vancouver BC	150,000
• Brinkman and Associates New Westminster BC	170,000
• Canadian Airlines International Ltd Vancouver BC	300,000
• Canadian Airlines International Ltd Richmond BC	100,000
• Carpentry Apprenticeship Training Committee Training Trust Fund Vancouver BC	189,580
• Central Okanagan Business Development Centre Kelowna BC	250,000
• Cowichan Business Development Foundation Duncan BC	250,000
• Cranbrook Kimberley Region Business Development Centre Marysville BC	100,000
• Dana Naye Ventures Whitehorse YT	100,000
• Datatech Systems Ltd Burnaby BC	100,000
• Devron Hercules Inc North Vancouver BC	100,000
• Eurocan Training Trust Fund Kitimat BC	160,000
• Greater Trail Business Development Centre Trail BC	375,000
• H A Simons Ltd Vancouver BC	200,000
• Howe Sound Operations Training Trust Fund Prot Mellon BC	100,000
• Howe Sound Pulp and Paper Ltd Port Mellon BC	300,000
• International Woodworkers Association and Community Credit Union New Westminster BC	100,000
• International Woodworkers of Canada Chemainus BC	100,000
• Kootenay Regional Economic Development Association Nelson BC	200,000
• Louisiana Pacific Canada Ltd Chetwynd BC	400,000
• Mechanical Contractors Association of BC Burnaby BC	125,000
• Microtel Pacific Research Ltd Burnaby BC	125,000
• N D Lea and Associates Vancouver BC	100,000
• Nanaimo Community Employment Advisory Society Nanaimo BC	0,000
• No 10 Paper Machine Employee Training Trust Fund Powell River BC	139,667
• North Cariboo Economic Development Association Quesnel BC	110,000
• North Coast Economic Development Corporation Prince Rupert BC	160,000
• Nuu Chah Nulth Tribal Council Port Alberni BC	300,000
• Powell River Business Centre Powell River BC	265,000
• Prince George Business Development Centre Society Prince George BC	200,000
• Revelstoke Business Development Centre Revelstoke BC	216,000
• Sea to Sky Enterprise Centre Ltd Squamish BC	350,000
• Sun Country Business Centre Ltd Ashcroft BC	175,000
• Sunshine Coast Business Development Centre Sechelt BC	225,000
• Tenneco Canada Inc North Vancouver BC	100,000
• Thompson Enterprise Centre Society Kamloops BC	200,000
• Vancouver City Savings Credit Union Vancouver BC	300,000
• Vycom Electronics Ltd Burnaby BC	100,000
• Web Press Graphics Ltd Burnaby BC	100,000
National Headquarters—	
• University of British Columbia Vancouver BC	250,000
• University of Toronto Toronto Ont	750,000
Grant to XIV World Congress of the International Association for Educational and Vocational Guidance $15,000	
Grants to the Sectoral Training Fund of the electrical and electronics manufacturing industry $250,000	
National Headquarters—	
• Sector Skills Council Ottawa Ont	250,000
Grants to corporate employers and associations to promote student employment opportunities $428,726	
Frontier College of Canada $175,000	
National Headquarters—	
• Frontier (in trust) Toronto Ont	175,000
Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth and other special groups $460,165	
Grants to voluntary organizations—Literacy Corps $1,000,000	
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work	

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market $1,458,859,195	
Newfoundland Region—	
• A & A Take Out Ferryland	239,703
• Adolescent Health Counselling Service St John's	133,971
• Alexander Bay/Terra Nova Development Assoc Gloverton South	121,673
• Apollo Group (The) St John's	245,491
• Appalachia Roman Catholic School Board Stephenville	159,785
• Atlantic Businesses Campuses Inc St John's	613,131
• Atlantic Consulting & Management Group St John's	463,146
• Avalon Community College Carbonear	1,473,730
• Avalon Consolidated School Board St John's	289,941
• Avalon Inst for Mgmt Adv & Trng St John's	158,949
• Baie Verte Peninsula CFC Baie Verte	501,904
• Baie Verte Peninsula Economic Dev Assoc Baie Verte	217,224
• Basilica of St John the Baptist St John's	110,000
• Bay d'Espoir/Connaigre/F Bay North BDC St Albans	665,947
• Bay d'Espoir Salmon Growers Co-Op St Albans	231,152
• Bay St George Comm Employment Corp Stephenville	185,839
• Bishops Falls Development Corp Bishops Falls	460,650
• Bonne Bay Development Assoc Woody Point	144,055
• Buchans Community Futures Comm Buchans	304,453
• Cabot Institute of Applied Arts St John's	963,378
• Canadian Mental Health Assoc Corner Brook	205,925
• Canadian Mental Health Assoc St John's	171,024
• Canadian Paraplegic Assoc St John's	193,876
• Cape Freels Development Assoc Badgers Quay	202,051
• Cape Shore Development Assoc St Bride's	411,491
• Cape Shore Area Folk Arts Assoc Branch	107,423
• Carmelite House Interfaith Committee Grand Falls	113,152
• Central Training & Consulting Inc Gander	258,217
• Central Business Development Centre Windsor	100,280
• Central Nfld Community College Grand Falls	375,463
• Central Development Assoc Parsons Pond	260,631
• Central Nfld Community Futures Committee Windsor	350,000
• City of St John's Economic Development St John's	139,949
• Community Council of Biscay Bay Biscay Bay	177,889
• Community Council of Pinware Pinware	136,561
• Community Diversification Corp Port aux Basques	339,229
• Community of Ferryland Ferryland	112,846
• Community Services Council St John's	428,551
• Compu College School of Business St John's	172,361
• Computer Supplies Ltd St John's	512,437
• Conception South Intergrated School Board Manuels	112,410
• Congregation of Christian Brothers St John's	200,000
• Department of Employment & Labour St John's	304,091
• Dept of Education Curriculum Div St John's	100,000
• Eagle River Development Assoc Cartwright	116,192
• Early Childhood Training Centre St John's	558,756
• East End Convenience St Anthony	142,131
• Eastern Community College Burin	1,189,669
• Exploits Valley YMCA Grand Falls	116,756
• F A Maher Ltd Freshwater	130,761
• Fairhaven Local Development Committee Placentia	112,209
• Fisher Institute of Applied Arts Corner Brook	129,822
• Fisherman's Training Inc St John's	290,150
• Fishery Products International Ltd St John's	516,892
• Forestry Training Coordinating Group Corner Brook	551,557
• Gander Area Community Futures Gander	390,000
• Gander Area Development Corp Gander	140,071
• Gander Area/ Hamilton Sound Dev Assoc Carmanville	115,359
• Gander Campus/Central Nfld Comm College Gander	603,101
• Gander Community Employment Corp Gander	191,101
• Gander Rod and Gun Club Gander	134,658
• Gateway Seafoods Ltd Port aux Basques	851,676
• Gateway Status of Women Council Port aux Basques	146,898
• Girl Friday Ltd St John's	294,516
• Goulds Agricultural Society Goulds	120,934
• Governor's Park Inc Ltd St John's	100,557
• Gran-For-Line Assoc for Mentally Handicapped Fortune	110,419
• Greater Humber C F Committee Corner Brook	336,706
• Greater Lamaline Area Dev Assoc Lamaline	155,095
• Green Bay Economic Development Ass Springdale	217,817
• Harnett Power & Company St John's	1,013,894
• Hospitality Nfld St John's	280,206
• Hub Physically Handicapped Service St John's	161,154
• Humber community YMCA Corner Brook	244,655
• Humber Valley Development Assoc Deer Lake	169,454
• I Scream Delight Ltd Harbour Grace	828,559
• Innovative Regional Community Futures Port aux Basques	3,047,375
• Institute of Fishery & Marine Technology St John's	159,264
• Isthmus Development Assoc Bellevue	102,918
• James Homell Boys & Girls Club Buchans	122,876
• John Howard Society St John's	231,042
• Joint Apprenticeship & Trng Council St John's	454,600
• Keyin Technical Training Ltd St John's	156,831
• Labrador Community College Happy Valley	108,282
• Labrador Community Futures Comm Wabush	263,595
• Labrador Fisherman's Union Shrimp Assoc Mary's Harbour	115,977
• Labrador Friendship Centre Happy Valley	123,929
• Labrador Venture Capital Happy Valley	175,213
• Lawrence College Inc St John's	669,076
• Lewisporte Area Development Assoc Lewisporte	318,058
• Long Range Business Development Centre Stephenville	123,842
• Long Range Community Futures Committee Stephenville	518,472
• Marine Institute St John's	698,377
• Memorial University of Nfld St John's	100,000
• MUN—Admin Dept St John's	100,000
• Memorial University—Dept of Human Resources St John's	100,424
• Mundy Pond Athletic Assoc St John's	131,078
• Museum Assoc of Nfld & Lab St John's	101,102
• Newfoundland Career Academy St John's	1,210,122
• Newfoundland Exchequer Account St John's	20,159,340
• Newfoundland Fur Breeders Training Assoc Carbonear	682,284
• Newfoundland Safety Council St John's	126,202
• Nfld & Lab Army Cadet League St John's	100,000
• Nfld & Lab Fed of Agri Trng Org Inc Carbonear	200,000
• Nfld Society for the Physically Disabled St John's	123,477
• North Shore/Bay of Islands Dev Assoc Corner Brook	127,421
• Northern Peninsula Community Futures Parsons Pond	613,413
• Placentia Area Dev Assoc Placentia	608,115
• Point Lance Community Council Point Lance	111,946
• Port au Port Economic Dev Assoc Port au Port	361,384
• Port aux Basques Community Employment Ctr Port aux Basques	195,355
• Pride Assoc of Western Nfld Corner Brook	205,912
• Protected Areas Association St John's	100,441
• Provincial Advisory Council—Status of Women St John's	416,248
• Quidi Vidi/ Rennie's River Development Comm St John's	347,037
• Resource Centre for the Arts St John's	212,821
• Robinson Blackmore Printing & Publishing Grand Falls	277,425
• Salmon Assoc of Eastern Nfld St John's	152,046
• Skills for Success Program St John's	191,525
• South Coast B D C St Albans	100,000
• Southern Avalon Development Assoc Trepassey	101,692
• Special Care Training Co Inc Mount Pearl	195,097
• St John's YM-YWCA St John's	614,291
• St John's Municipal Council St John's	102,000
• St Barbe Development Assoc Plum Point	170,723
• St John's Board of Trade St John's	257,828
• St John's Native Friendship Centre St John's	132,733
• St Mary's Bay North Dev Assoc Colinet	275,327
• Steelcor Industries Inc Buchans	103,779
• Stephenville Fitness Centre Stephenville	270,386
• Straits Development Association Sandy Cove	329,862
• Salvation Army Divisional Head Grand Falls	262,339
• Theatre Nfld & Labrador Corner Brook	113,916
• Town Council of Gambo Gambo	106,629
• Town of Bonavista Bonavista	128,814
• Town of Dunville Dunville	116,398
• Town of Roddickton Roddickton	116,360
• Towns of Northeast Avalon Communities Manuels	113,158
• Trinity Conception C F C Harbour Grace	377,821
• Twillingate NW Island Change Island Dev Ass Newville	463,933
• Upper Trinity South Regional Dev Comm Green's Harbour	200,841
• Vera Perlin Society St John's	473,687

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Victorian Order of Nurses St John's	110,954
• West Nfld Business Corp Corner Brook	149,900
• Western Community College Corner Brook	101,978
• Western Community College Port aux Basques	150,774
• Western Community College Stephenville	585,488
• White Bay Central Development Assoc Main Brook	289,949
• White Bay South Dev Assoc Pollards Point	283,584
• Women Interested in Successful Employment St John's	156,329
• Women's Enterprise Bureau St John's	380,453
• Yesterday's Youth Club St Mary's	135,149
• YM-YWCA Youth Enterprise Centre St John's	400,000
• The 10076 Nfld Inc Port aux Basques	162,500
Nova Scotia Region—	
• A E Whidden Trailer Court Ltd Antigonish	375,013
• Acadiaville Baptist Church Digby	134,511
• Advanced Technical Training Centre Dartmouth	323,698
• Air Sea Realty Limited Digby	139,182
• Annapolis Ventures Limited Middleton	115,000
• Annapolis/Kings Regional Industrial Training Committee Middleton	253,184
• Associated Homes for Special Care Dartmouth	360,706
• Automotive Regional Industrial Training Committee Dartmouth	242,509
• BCS Business Consulting Sydney	155,596
• Blue Water Business Development Corporation Sheet Harbour	129,050
• Bruce Chev Olds Ltd Middleton	109,991
• C P Personnel and Contracting Dartmouth	230,490
• CL Douglas and Associates Dartmouth	268,055
• CAMAC Holdings Ltd Halifax	260,339
• Cape Breton Business College Sydney	282,543
• Cape Breton Family YMCA Sydney	188,434
• Cape Breton Precision Components North Sydney	370,014
• Cape Breton Regional Industrial Training Committee Sydney	666,268
• Career Alternatives Training Services Bridgewater	138,536
• Centre for Community Economic Development Sydney	123,158
• Centre for Human and Organizational Development Sydney	278,271
• Crawley Management Training Association Armdale	279,313
• Cumberland Development Corporation Ltd Amherst	149,153
• Cumberland Regional Industrial Training Committee Amherst	322,932
• Dartmouth Adult Vocational Training Campus Dartmouth	494,373
• Dartmouth Chamber of Commerce Dartmouth	396,217
• Department of Advanced Education & Job Training Lawrencetown	110,972
• Digby County Regional Industrial Training Committee Digby	185,891
• Eastern Shore Regional Industrial Training Committee Musquodoboit Harbour	199,871
• Eskasoni Band Council Eskasoni	111,126
• Eskasoni Economic Development Corporation Eskasoni	109,411
• Finley-Punnett Associates Ltd Amherst	274,514
• Forest Regional Industrial Training Committee Armdale	423,775
• Global Information Services International Halifax	130,168
• Great Northern Peninsula Plum Point Nfld	115,549
• Guysborough County Business Development Guysborough	171,272
• Guysborough Volunteer Fire Department Guysborough County	276,447
• Halifax District School Board Halifax	240,742
• Haltran's Industries Group Halifax	109,552
• Heather Pharmacy Limited Lockeport	219,030
• Hospitality Newfoundland and Labrador St John's Nfld	144,780
• HRDA Training Division Halifax	343,558
• Industrial Cape Breton Board of Trade Sydney	461,692
• Inverness District School Board Port Hood	119,589
• Johnston and Johnston Consultants Sydney	326,911
• LR Ettinger & Sons Ltd Shubenacadie	139,151
• Lakeside Community Association Richmond County	157,874
• Maritime Fishermen's Union Glace Bay	104,042
• Metropolitan Immigrant Settlement Association Halifax	280,524
• Micmac Native Friendship Centre Halifax	555,702
• Millbrook Women's Club Truro	111,011
• Minister of Finance Province of Nova Scotia Halifax	10,774,524
• Municipality of Argyle Tusket	483,125
• Municipality of Clare Little Brook	172,014
• Municipality of the County of Cape Breton Sydney	108,500
• Municipality of the District of Shelburne Shelburne	163,792
• Municipality of the District of Barrington Barrington	128,669
• NS Community College - Nautical Institute Port Hawkesbury	616,867
• Northside Economic Development Association Sydney Mines	126,100
• Northwood Care Incorporated Halifax	111,055
• Nova Scotia Community College Springhill	166,386
• Nova Scotia Dragger Fishermen's Association Yarmouth	170,946
• Nova Scotia Teachers Union Halifax	1,353,349
• O'Leary and Associates Sydney	107,171
• Oceanside Assistance Group Ltd Glace Bay	117,707
• Opportunity Access Amherst	170,973
• Paroisse Sacre Coeur de Saulnierville Saulnierville	807,580
• Pictou County Business Opportunities New Glasgow	108,313
• Pictou County Regional Industrial Training Committee New Glasgow	308,274
• Pictou Landing Band Council Trenton	117,072
• Pine Grove Store Kentville	149,446
• Queen's Home for Special Care Corporation Liverpool	167,790
• RK MacDonald Nursing Home Antigonish	108,572
• Retraining Computer Academy Ltd Kentville	465,682
• SK Bell Consulting for Health Halifax	133,553
• Sackville Chamber of Commerce Lower Sackville	312,433
• School of Occupational Therapy Halifax	285,195
• Scotia Career Academy Limited Lower Sackville	107,210
• Scotia-Fundy Catch Monitoring Association Halifax	872,374
• Shelburne County Business Development Shelburne	471,188
• Skills Development Ltd Dartmouth	193,292
• South Shore Tourism Association Shelburne	180,726
• Sydney Ventures Ltd Sydney	109,416
• Target Marketing Inc Stellarton	185,668
• The Confederacy of Mainland Micmac Truro	204,154
• The Halifax Board of Trade Halifax	227,170
• The YMCA of Halifax Halifax	349,337
• Three-N-One Service Centre North Sydney	385,504
• Tideview Terrace Digby	117,122
• Tourism Regional Industrial Training Committee Halifax	388,315
• Town of Clark's Harbour Clark's Harbour	109,733
• Town of Glace Bay Glace Bay	404,246
• Trucking Regional Industrial Training Committee Middleton	221,995
• University College of Cape Breton Sydney	268,721
• Vincent - Englehart Limited Halifax	208,367
• Voyageur Motel Yarmouth	185,503
• Wagmatcook Band Council Baddeck	143,916
• Watters English Insurance Services Pictou	190,282
• Whycocomagh Band Council Whycocomagh	119,260
• Windsor West Hants Business Development Centre Windsor	151,818
• Windsor-West Hants Regional Industrial Training Committee Windsor	252,142
• Worker's Compensation Board of Nova Scotia Halifax	266,929
• YWCA Halifax Halifax	1,235,000
• Yarmouth Agricultural Society Yarmouth	107,400
• Yarmouth County Regional Industrial Training Committee Yarmouth	362,669
• Yarmouth Development Corporation Yarmouth	142,183
• Yarmouth Regional Business Corporation Limited Yarmouth	173,505
New Brunswick Region—	
• ASK Development Ltd Moncton	173,415
• ACGC Agriculture CGCP Edmundston	176,780
• AD MI Consulting Ltd Fredericton	101,671
• ADEL Kent LEDA Buctouche	224,856
• Aide Communautaire Inc Brantville	145,931
• Amulet Consulting Ltd Fredericton	907,529
• Atelier RADO Inc Edmundston	248,616
• Atlantic Career Consultants (NB2000) Corp Moncton	460,988
• Atlantic Provinces Trucking Association Riverview	1,455,793
• Atlantic Salmon Demonstration St George	229,960
• Board of School Trustees Boiestown	118,583
• Board of School Trustees Chatham	111,229
• Board of School Trustees Chipman	124,203
• Board of School Trustees District 26 Fredericton	385,492
• Board of School Trustees Moncton	158,612
• Board of School Trustees Newcastle	132,216
• Board of School Trustees District 20 Saint John	160,762
• Board of School Trustees District 42 Bathurst	177,390
• Burnt Church Indian Band Legaceville	150,857

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• CADC Kent CFC Buctouche	136,382
• CADC Nepisiguit Petit Rocher	313,182
• CADC Peninsula Acadienne Caraquet	364,601
• CADC Restigouche CFC Campbellton	333,512
• CADC Victoria Madawaska CFC Grand Falls	239,840
• Campbellton Lions Club Campbellton	113,194
• Campobello Fishermen's Assoc Campobello	124,105
• Centre d'aide aux entreprises du Restigouche Inc Campbellton	146,593
• Centre d'entrepreneurship Chaleur Beresford	175,110
• Centre d'interpretation des mines & minerals Petit Rocher	111,876
• Centre de benevolat de la Peninsule Caraquet	248,260
• Centre Universitaire St Louis Maillet Edmundston	395,577
• Charlotte County Branch CMHA St Stephen	157,754
• Charlotte County Community Futures Committee St George	271,743
• Charlotte County Development Corporation Inc St Stephen	124,316
• City of Campbellton Campbellton	1,491,300
• City of Moncton Moncton	155,320
• Club au bel age de Caraquet Caraquet	334,009
• Club sportif Pont Lafrance Pont Lafrance	197,202
• College Communautaire du NB Bathurst	1,509,755
• College Communautaire du NB Campbellton	352,678
• College Communautaire du NB Dieppe	835,351
• Comite d'implantation Radio Comm Campbellton	105,112
• Community Mental Health Inc Woodstock	206,306
• Compagnie des jeunes travailleurs du Nord-Ouest Inc Edmundston	278,005
• Complexe Sportif Regional d'Edmundston Edmundston	107,527
• Conseil Loisirs de St Irene Tracadie	113,147
• Conseil Scolaire #32 Grand-Sault	150,379
• Conseil Scolaire #33 Edmundston	176,857
• Conseil Scolaire #39 Richibucto	177,629
• Conseil Scolaire District #5 Caraquet	110,552
• Conseil Scolaire District #13 Shediac	336,782
• Conseil Scolaire Gerald Ferguson Tracadie	387,436
• Construction Education and Training Corp of Fredericton	2,565,832
• Covered Bridge Recreation Ltd Hartland	113,934
• Creative Employment Opal Inc Petitcodiac	112,255
• Dorchester Heritage Properties Committee Dorchester	106,956
• Early Childhood Coalition Petite Enfance Inc Fredericton	407,015
• Eastern Business Computer Institute Inc Saint John	406,810
• Eastern Charlotte Assoc Pennfield	162,081
• Eel Ground Indian Band Newcastle	201,189
• Equity NB Equity Fredericton	141,401
• Family Services (Sussex) Inc Sussex	147,225
• Foyer Notre-Dame de Lourdes Inc Bathurst	100,118
• Fredericton Non-Profit Housing Fredericton	180,032
• Grand Manan Fisherman's Union Grand Manan	139,592
• Hamilton Carter Ltd Fredericton	1,080,905
• Hampton Senior Resource Centre Inc Hampton	379,224
• Hospitality N B Training Coordinators Inc Fredericton	259,757
• JMD Training Consultants Corp Moncton	550,540
• Job Oriented Training Inc Fredericton	272,825
• Jobs Unlimited Inc Fredericton	143,983
• John Howard Society Fredericton	235,447
• Kingsclear Indian Band Kingsclear	211,015
• L'Erudit Inc St Joseph de Madawaska	165,068
• L'Erudit Inc Edmundston	273,109
• La Commission Scolaire Beresford	191,513
• La Commission Scolaire Shippagan	181,202
• La Cooperative des Montagnes Edmundston	122,088
• Lake Utopia Paper St George	149,985
• Les Entreprises CNN Ltee Lameque	262,022
• Les Forces-Vives Inc Caraquet	212,711
• Les Residences Inkerman Inc Inkerman	197,742
• Les Residences Mgr Chiasson Shippagan	112,250
• Meier Foodservice Consulting Ltd Halifax NS	205,258
• Minister of Finance Fredericton	10,854,480
• Miramichi Community Futures Inc Chatham	1,709,469
• Miramichi LEAD Inc Chatham	132,860
• Miramichi Physically Disabled Chatham	132,626
• Miramichi Pulp and Paper Newcastle	990,995
• Modern Business College Ltd Saint John	156,227
• Municipalite de Paquetville Paquetville	191,205
• Municipalite de Pointe-Verte Pointe-Verte	117,620
• Municipalite de St Louis de Kent St Louis de Kent	102,349
• NB Aboriginal Peoples Council Fredericton	200,073
• NB Forest Products Association Ltd Fredericton	197,577
• NB Motor Vehicle Repair Training Committee Inc Saint John	262,686
• NB Pulp and Paper CGCP Inc Nackawic	117,788
• New Brunswick Community College Chatham	455,673
• New Brunswick Community College Fredericton	591,251
• New Brunswick Community College Moncton	1,285,290
• New Brunswick Community College Saint John	878,409
• New Brunswick Community College St Andrews	311,064
• New Brunswick Community College Woodstock	481,561
• New Brunswick Salmon Growers Association In St George	148,937
• New Lease Inc Saint John	234,891
• New Options for Women Moncton	246,107
• North Shore Micmac District Council Newcastle	149,950
• Oromocto Indian Band Oromocto	177,178
• Oromocto Youth Training Centre Oromocto	346,478
• Papineau Indian Band Bathurst	119,190
• Pese Peche Shippagan	195,818
• Placement Plus Ltee Bathurst	205,850
• Progressive Planning Ltd Fredericton	219,966
• Restigouche Employment and Training Agency Campbellton	223,021
• Saint John Learning Exchange Ltd Saint John	414,849
• Saint John Shipbuilding Inc Saint John	232,340
• Saint John YM/YWCA Saint John	480,628
• School District 25 Oromocto	201,776
• School District 28 & 29 Woodstock	195,375
• Skills Development Ltd Saint John	663,653
• Societe d'aide a l'entreprise Tracadie	152,294
• Societe des Jardins Botaniques Edmundston	134,504
• South East LEAD Corp CLE du Sud-Est Shediac	147,359
• Southwest Valley Development Corp Harvey Station	145,860
• St Anne Nackawic Pulp Co Ltd Nackawic	385,219
• St Mary's Indian Band Fredericton	161,309
• The Carleton Memorial Hospital Woodstock	237,917
• The Charlotte County Hospital St Stephen	147,363
• Tobique Economic Dev Corp Perth-Andover	102,157
• Tobique Indian Band Perth	442,180
• Town of St George St George	126,257
• Un pas de l'avant Inc Bathurst	358,298
• Union of New Brunswick Indians Fredericton	190,983
• United Way of Greater Saint John Saint John	303,669
• Université de Moncton Moncton	137,955
• University of New Brunswick Fredericton	328,048
• University of New Brunswick Saint John	223,406
• Victoria Madawaska-South Business Dev Grand Falls	142,688
• Villa Beausejour Inc Caraquet	107,938
• Village de LeGoulet LeGoulet	173,428
• Village de St Jacques St Jacques	100,425
• Village de Ste Marie-St Raphael Ste Marie-St Raphael	157,546
• Village of Centreville Centreville	101,879
• Village of McAdam McAdam	130,225
• Vocational/Residential and Health Services Inc Saint John	843,802
• Wink Industries Ltd Caraquet	631,462
• Woodstock Lions Club Woodstock	110,113
• Worker's Compensation Board Saint John	511,294
• YM-YWCA Fredericton	230,910
• York County Prop Fredericton	108,875
• Youth Corps Inc Moncton	367,389
Prince Edward Island Region—	
• Area Women About Re-entry (aware) Montague	147,438
• Canada Games 1991 Charlottetown	137,493
• Community Futures Committee of Wp O'Leary	100,925
• Eastern Ventures & Development Georgetown	143,452
• Holland College Vocational Division Charlottetown	112,319

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Interagency Committee Montague	224,201
• Leadership Development Associates Charlottetown	203,739
• Master Cleaners Charlottetown	400,781
• Minister of Finance Charlottetown	2,408,536
• O'Leary Promotion O'Leary	225,000
• Souris Youth Justice Committee Souris	117,825
• Boy's & Girl's Club of Summerside Summerside	150,002
• East Prince Women's Information Summerside	113,885
• Tourism Industry Accoc of PEI Charlottetown	217,926
• West Prince Development Corporation O'Leary	105,989
• West Prince Ventures Ltd Alberton	145,699
• Worker's Compensation Board Charlottetown	255,500
Quebec Region—	
• Accès santé mentale cible travail Montreal	411,000
• Action intervention jeunesse Laval	510,392
• Adia canada ltd Montreal	268,260
• Afro-canada citizens enhancement Montreal	229,309
• Aide & intégration jeunesse travail Beloeil	384,698
• Aiguillage Estrie inc centre Sherbrooke	445,000
• Air alliance inc Ste-Foy	182,291
• Air transat St-Janvier Mirabel	236,580
• Alcan isle maligne Alma	144,462
• Animania les ateliers de cinema de Montreal	103,713
• Archeo-08 Rouyn-Noranda	133,835
• Arriscraft corporation Cambridge Ont	104,090
• Ass des centres d'aide aux entreprises Montmagny	102,800
• Ass des jeunes innovateurs regr Rawdon	125,000
• Ass féminine d'éducation et d'action sociale St-Gedeon	122,000
• Ass natl industrie du bois de Riviere-du-Loup	268,059
• Ass regroupant les femmes en emploi non traditionel Jonquiere	152,293
• Ass chasse et pêche des anses Chandler	135,807
• Atelier de réadaptation travail Hull	317,747
• Atelier de préparation à l'emploi Charlesbourg	394,295
• Atelier de travail jeunesse 01 inc Rimouski	394,027
• Atelier de vieilles forges inc Trois-Rivieres	227,538
• Avenue jeunesse inc Repentigny	100,574
• Aviron institut technique Quebec	195,821
• Banque nationale du Canada Montreal	167,513
• Beauce Jeunesse emploi inc St-Georges de Beauce	446,731
• Bexel div de la coop fédérée St-Jean-Baptiste de Rouville	113,547
• Bombardier inc Montreal	646,169
• Bonneterie Paris Star inc Montreal	122,356
• Boulangerie H Charbonneau inc St-Agathe	155,401
• Boulangerie Weston ltée Longueuil	161,796
• Boulot Vers le Montreal	214,000
• Boutique au Petit Pichou inc Iles-de-la-Madeleine	156,264
• Brador Fisherman's Committee Brador Bay	128,574
• Bureau Référence intervention jeunesse Sherbrooke	402,832
• CC Chibougamau Chibougamau	124,997
• COFJQ Centre Mauricie Hiver Shawinigan	233,230
• CSR Provencher Nicolet	170,395
• CADC Chibougamau Chapais Chapais	103,918
• CADC de la MRC de Manicouagan Baie-Comeau	117,371
• CADC Haute Cote Nord Les Escoumins	127,378
• CADC Papineau Masson	106,227
• CADC Pays d'en Haut et Laurentides Ste-Adele	121,776
• CADC Rouyn-Noranda régional Rouyn-Noranda	100,394
• CADC Témiscouata Degelis	120,928
• Cadre Temis Ville Degelis	114,151
• CAE Haut St Maurice La Tuque	154,595
• CAE Adelim inc Cap aux Meules	114,500
• CAE Bas Richelieu inc Sorel	115,590
• CAE Bas-Saguenay inc ville La Baie	136,927
• CAE Bellechasse Etchemins St-Leon-de-Standon	116,729
• CAE Centre Mauricie inc Shawinigan	123,000
• CAE Chibougamau Chapais Chibougamau	128,224
• CAE Comté Jonquière Lac St-Jean St-Ambroise	130,360
• CAE Côte-Nord inc Sept-Iles	148,000
• CAE de l'or blanc Asbestos	119,000
• CAE de la Matapedia inc Amqui	129,949
• CAE de la Mitis Mont Joli	103,000
• CAE de la MRC de Maskinonge Louiseville	121,930
• CAE de la MRC de Rivière-du-Loup Riviere-du-Loup	129,639
• CAE de la Neigette Ste-Blandine	145,037
• CAE de la région de Matane inc Matane	144,539
• CAE de la région de Mégantic Lac Megantic	141,000
• CAE de la région de Mont-Laurier Mont-Laurier	135,826
• CAE de Montmagny L'Islet Montmagny	100,000
• CAE de Portneuf inc Cap Sante	115,000
• CAE de Témiscouata inc Degelis	151,000
• CAE des Basques inc Trois-Pistoles	130,000
• CAE des Bois Franc Victoriaville	137,000
• CAE des Laurentides Ste-Adele	128,887
• CAE de Haut Richelieu inc St Jean sur Richelieu	139,440
• CAE du Kamouraska La Pocatiere	155,000
• CAE Gaspé-Nord Ste-Anne des Monts	134,825
• CAE Harricana inc Amos	139,001
• CAE Haute Côte-Nord inc Les Escoumins	124,500
• CAE Lac St-Jean est inc Alma	131,583
• CAE Lac St-Jean ouest inc Roberval	147,000
• CAE Maria Chapdelaine Dolbeau	124,885
• CAE Nicolet Bécancour St-Grégoire Becancour	165,500
• CAE Papineau inc Buckingham	153,362
• CAE région d'Acton Acton Vale	132,548
• CAE Senneterre inc Senneterre	143,405
• CAE Thetford & la Région Thetford Mines	150,100
• CAE Val St-François Windsor	113,213
• CAE Vallée de l'or Val D'Or	103,000
• CAE Vallée de la Batiscan St-Stanislas	115,000
• CAE Vallée de la Gatineau inc Maniwaki	137,680
• Café Rodo Sherbrooke	131,422
• Caisse Populaire Confédération Levis	130,135
• Camco inc Montreal	171,201
• Carrefour communautaire Rosemont entre Gens Montreal	113,839
• Carrefour des femmes d'Anjou inc Anjou	101,691
• Carrefour jeunesse emploi de l'Outaouais Gatineau	588,676
• Carrefour Multi-Ethnique St-Laurent St-Laurent	238,407
• Cascades Kingsey Falls	160,029
• Cegep de Rimouski Rimouski	126,231
• Celanese Canada inc Drummondville	166,255
• Centre communautaire de Loisir Sherbrooke Sherbrooke	170,750
• Centre d'accueil Charleroi Montreal-Nord	263,852
• Centre d'accueil des Laurentides St-Jerome	148,456
• Centre d'action bénévole St-Siméon New-Carlisle	101,613
• Centre d'aide pour l'installation Montreal	174,551
• Centre de création d'entreprise Québec	130,654
• Centre des femmes la Moisson Dorion	100,832
• Centre de form tech en conc Montreal	275,938
• Centre de formation en carrosserie St-Jean-sur-Richelieu	449,425
• Centre de formation Nutshimiuatus Sept-Iles	444,000
• Centre de gestion et d'innovation Coaticook	116,051
• Centre de plein-air Le Montagnais Degelis	190,119
• Centre de réadaptation cinquièmes Beauport	116,537
• Centre de référence pour femmes Thetford Mines	133,658
• Centre des femmes de Laval Laval	232,410
• Centre des femmes de Mtl Montreal	151,711
• Centre émersion Manicouagan inc Baie-Comeau	493,191
• Centre formation emploi 16-17 inc Quebec	368,531
• Centre Haitien regroupe intégration Montreal	109,871
• Centre hospitalier Jonquière Jonquiere	111,260
• Centre local serv commun centre de la Mauricie Shawinigan	238,220
• Centre récréatif de Paspédiac Inc Paspediac	119,871
• Chambre de commaerce de l'Anse au Griffon Anse au Griffon	127,001
• Chambre de commerce Mont-Laurier	218,494
• Chambre de commerce Riviere-du-Loup	130,128
• Chambre de commerce senior St-Raymond St-Raymond	100,987
• Chinese family services greater Montreal	176,387
• Chisasibi band council Chisasibi	130,872
• Ciment Québec inc St-Basile	120,568
• Clare holt and associates Hull	191,376
• Clé Pontiac lead inc Campbell's Bay	121,100
• Clef centre Lanaudière d'emploi de Joliette	290,000
• Clsc St-Michel Montreal	100,406
• Club ado Gadbois Montreal	166,906
• Club de curling de Roberval art 25 Roberval	106,250
• Club de golf Baie Comeau (1983) inc Baie Comeau	142,500
• Club de golf Chibougamau Chapais inc Chibougamau	130,241
• Club optimiste Mont St-Hilaire Mont St-Hilaire	398,992

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• CN Rail St-Laurent	577,200
• Coffre inc St-Jean sur Richelieu	405,033
• Collectif des femmes imm du Que Montreal	286,249
• Collectif formation travail du KRTB St-Cyprien	393,640
• Com de la santé sécurité trav Que Montreal	1,613,983
• Comité action chômage St-Maurice de L'Echoueri	351,709
• Comité des loisirs de Grande-Entre Iles-de-la-Madeleine	230,643
• Comité des loisirs de Grande-Rivière Grande-Riviere	254,687
• Comm scolaire de Jonquière Jonquiere	109,534
• Comm scolaire reg Tardivel Donnacona	154,625
• Comm scolaire des moissons Beauhamois	100,801
• Commerce Ecole de Québec Quebec	193,679
• Commission scolaire de Chomedey Laval	118,251
• Commission scolaire de Trois-Rivières Trois-Rivieres	140,497
• Commission scolaire la neigette Rimouski	102,360
• Commission scolaire régionale de Longueuil	103,384
• Commission scolaire Vallée de la Buckingham	100,930
• Communications Ericsson inc Montreal	101,156
• Compagnie des jeunes travailleurs Chicoutimi	456,869
• Concertation éducative et culturelle Drummondville	351,986
• Conseil de la nation Atikamekw La Tuque	105,331
• Conseil touristique d'Alma inc Alma	304,650
• Consoltex inc Montreal	108,235
• Consumers Glass Montreal	171,565
• Corp Centre alpin Mt-Edouard inc Anse-St-Jean	799,038
• Corp ctre Plein air Mont Lac Vert Herbertville	881,813
• Corp de Centre culturel et commun St-Georges	105,201
• Corp dev econo et comm centre Montreal	222,537
• Corp dev or blanc inc Asbestos	145,491
• Corp form dev en exploration Rouyn-Noranda	164,336
• Corp mun de Ste-Germaine de l'Anse aux Gascons Gascons	280,147
• Corp sans emplois comité de Gasp Cloridorme	110,488
• Corp dev eco paroisse St-Elzéar St-Elzear	332,209
• Corp gest et prom Acton Vale inc Acton Vale	198,455
• Cree business development center Waswanipi	151,090
• Crème Sherbrooke	469,166
• CTCF International div ADT Cana St-Laurent	203,087
• Ctre Coop Val Neigette Rimouski	202,000
• Ctre Région Mégantic ccpem Lac Megantic	275,509
• Desnoyers Racine inc centre gestion Hull	165,676
• Dir formation profes/minis educat Quebec	462,890
• Dominion Bridge-Québec Lachine	145,465
• Dominion Textile inc St-Laurent	141,083
• Donohue Matane inc Quebec	1,752,293
• Eastern Townships citizen advo Mansonville	159,441
• Ecole commerciale du Cap Cap de la Madeleine	200,352
• Ecole du routier professionnel du Québec St-Leonard	308,716
• Ecole entreprise inc Mtl Montreal	140,335
• Edumicro inc Montreal	346,752
• Electro-Robot F ltée Granby	325,200
• Envol service de retour au travail Hull	229,000
• Epoc Montréal inc Montreal	1,000,000
• FRAPPE Montreal	179,313
• Faune Pohenegamook inc Pohenegamook	177,350
• Femme rond point centre de la Trois Rivieres	327,700
• Femmes du Saguenay accès travail Jonquiere	408,600
• Ferblanterie dulev inc Trois-Rivieres	105,239
• Festival juste pour rire Montreal	248,263
• Ficelles pour l'accès des femmes Rimouski	191,723
• Firestone Canada inc Joliette	262,240
• Fisherman committee Kagaska Kagaska	100,020
• Fondation François Pilote inc La Pocatiere	117,698
• Fondation Godeproy Laviolette Ste-Therese	187,992
• Fondation ressources jeunesse Montreal	241,755
• Formation info-technique inc Vaudreuil	381,948
• Formation pro-active SR inc Drummondville	319,683
• Formation plus inc Montreal	247,255
• GE Canada Mississauga Ont	327,063
• Geckorp inc St-Leonard	119,845
• Général Motors du Canada ltd Ste-Therese	417,309
• Gestion jeunesse inc Quebec	149,865
• Glaverbec inc St-Augustin	1,273,703
• Gouvernement du Québec Montreal	147,312,223
• Groupe Action-Groulx Ste-Therese	352,100
• Groupe conseil Nadeau ?aradis Levis	155,087
• Groupe de consultation pour le maintien et la création Longueuil	312,246
• Groupe information travail Montreal	335,000
• GSL allocation 1989 inc Riviere-au-Renard	175,131
• Habitat soleil Montreal	134,428
• Halte repit Hochelaga Maisonneuve Montreal	146,056
• Hex technologie d'ordinateur HCT Montreal	128,464
• Himont Canada inc Varennes	206,864
• Hopital Laval Ste-Foy	107,796
• Hotel Rivière St-Paul Dup Co Que	253,400
• Hyundai auto Canada inc Bromont	162,592
• IBM Canada ltée Bromont	211,521
• ICD institut carrière et developpement Quebec	207,751
• Impulsion travail inc Montreal-Nord	402,000
• Inglis ltée Mississauga Ont	214,719
• Institut carrière et développement Montreal	587,752
• Institut de formation autochtone du Québec Loretteville	480,481
• Institut des métiers d'art Montreal	116,964
• Institut national des viandes inc Montreal	217,459
• Institut Teccart Montreal	177,000
• Institut technique aviron Montreal	300,075
• Jean Paul Toure Que	151,493
• Jeno Neuman et Fils inc Boisbriand	338,030
• Jerôme Landry Matane	127,436
• Jeunes virtuoses de Montréal young Montreal	124,360
• Jeux du Québec comité organisateur Chomedey Laval	129,927
• Kativik investment fund inc Kuujjuaq	129,977
• Kuujjuaq pingatsijimgit Kuujjuaq	150,903
• L'Interval Ste-Lucie Laurentides	173,509
• L'Hirondelle comité d'accueil inter Montreal	315,510
• La Bivoie inc Alma	367,313
• La corporation touristique du Haut Trinite-des-Monts	186,102
• La fonderie CSF Montreal	669,149
• La puce communautaire Montreal	206,687
• Lab Chrysotile inc Thetford-Mines	173,375
• Lar machinerie Matagami inc Matagami	118,558
• Le groupe CPO inc Granby	617,588
• Le groupe Comessa Montreal	204,663
• Leroux et ass Levis-Lauzon	117,933
• Les amis anciens combattants regi Charlesbourg	181,434
• Les consultants 3LM inc St-Eustache	491,542
• Les elles du nord St-Jerome	403,251
• Les papiers Scott ltée Vancouver BC	103,075
• Les productions du cirque du soleil Montreal	244,982
• Maison des jeunes magi mercieroues Montreal	171,639
• Mil Tracy Sorel	218,811
• Minéraux Noranda inc Rouyn-Noranda	200,028
• Module formation int professionnel Riviere-du-Loup	301,655
• Mohawk Council of Akwesasne Cornwall Ont	183,641
• Motivation jeunesse inc Montreal	110,570
• Mouvement des jeunes travail MRC St-Eustache	320,000
• Multimarques inc Montreal	147,989
• Mun de l'Ile du Havre-Aubert Havre-Aubert	373,734
• Municipalité de Grande-Vallée Grande-Vallee	119,559
• Municipalité de la Cote Nord Chevery	180,492
• Municipalité de la Grosse Ile Iles-de-la-Madeleine	130,808
• Municipalité de Tourelle Tourelle	362,730
• Nationair Canada Mirabel	464,860
• Objectif travail Estrie Sherbrooke	519,000
• Option travail Ste-Foy centre for Ste-Foy	296,399
• Orientation travail corporation tr Quebec	414,908
• Ouje Bougoumou Eenuch ass Chibougamau	150,513
• Outillage de précision Drummond inc Drummondville	134,851
• PLACE Rive-Sud projet bas Longueuil	310,638
• Papier Domtar Montréal Windsor	208,214
• Papineau action emploi (SACADA) Buckingham	609,500
• Partage humanitaire Alpel inc Laval	157,266
• Passage travail rive sud Levis	279,624
• Passage Yamaska Cowansville	367,499
• Petro Canada Montreal	166,066
• Phare CSR jeunesse Clsc Ste-Foy Ste-Foy	108,870
• Philips électronique ltée St-Laurent	193,641
• Plani-com enr Chicoutimi	242,817
• Pratt and Whitney Canada Inc Longueuil	520,804
• Prévost car inc Ste-Claire	482,278

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Produits forestiers Malette Québec St-Raymond	1,293,619
• Professionnel Value service Montreal	233,014
• Programme portage relatif dep drogue in Quebec	339,545
• Programme organisation au travail Montreal	426,166
• Projet d'intégration des femmes de Hull	107,226
• Projet l'arbre inc Hull	199,969
• PS jeunesse inc Valleyfield	433,000
• Raoul Guerette inc Ville Degelis	454,255
• Recherche appliquée pour l'ordinateur Montreal	120,000
• Recherche d'emploi de l'Estrie club Sherbrooke	253,000
• Recherche d'emploi est club de inc St-Leonard	208,000
• Recherche d'emploi Laurt(CRELLL) St-Jerome	388,000
• Recherche d'emploi Montréal Club B Montreal	371,000
• Recherche d'emploi Montréal ouest Montreal	190,000
• Recherche d'emploi Thetford Mines Thetford Mines	211,000
• Regard en elle Repentigny	101,000
• Reg pour la relance écono et soc Montreal	370,494
• Regr des assistés sociaux du bas Richelieu Sorel	104,087
• Regroup des comités d'éduc de la m Amqui	103,377
• Ressource Jeunesse de l'Abitibi Témiscamingue Rouyn-Noranda	445,000
• Rond Point 16 18 inc Montreal	408,750
• Russelsteel inc Montreal	105,388
• S K Foods Lachine	202,573
• Sears Canada inc Toronto Ont	122,040
• Secal Jonquiere	203,223
• Semo Ste-Adele	129,280
• Service d'aide à l'emploi de l'est Montreal	317,000
• Service d'information sco et prof Shawinigan	167,995
• Service régional admission Mtl est Montreal	148,713
• Service Travail Jeunesse inc Victoriaville	397,000
• Shell Canada ltée Montreal	307,539
• Sidac Plaza Chaudière St-Georges	257,319
• Sidbec-Dosco inc Montreal	342,440
• Soc clé Chaudière inc Ste-Marie de Beauce	104,300
• Soc gestion village vacances famil Petit Saguenay	131,222
• Soc recherche historique arch Montreal	100,640
• Société de dév Bonavignon inc New Richmond	133,500
• Société de gaz Airco Canada Mississauga Ont	194,752
• Société des pêches de Newport inc Newport	113,744
• Société formation indust de l'Estrie Cowansville	283,058
• Société Makivik Lachine	153,283
• Société pétrochimique Kemtec Montreal	166,472
• Société québécoise de l'autisme Montreal	101,032
• Sous traitance industrielle Québec Longueuil	160,596
• Sprint Trois-Rivières inc Trois-Rivieres	362,158
• Ste Monique municipalité Ste-Monique	125,875
• Steinberg Westmount	110,627
• Stone consolidated inc Montreal	132,789
• Table de concertation jeunesse Thetford Mines	205,494
• Temeco inc Temiscaming	459,772
• Transition elle inc St-Romuald	388,284
• Travail non traditionnel inc Montreal	540,322
• Travailleurs et travailleuses pote Jonquiere	435,000
• Traversée internationale Lac St-Jean Roberval	110,580
• Tremplin travail vallée de la Matapédia Amqui	421,434
• Ultramar Canada inc Montreal	194,273
• Union des pêcheurs cotiers Cap Chat	157,618
• Université de Montréal Montreal	104,330
• Université du Québec à Montréal Montreal	108,725
• Ville de Jonquière Jonquiere	126,380
• Ville de Percé Perce	209,631
• Ville de Québec Quebec	121,493
• Ville de Ste-Anne-des-Monts Ste-Anne-des-Monts	156,753
• Ville de Verdun Verdun	151,010
• YMCA de Montréal Montreal	787,239
• YMCA Notre-Dame de Grace Montreal	107,463
• Youth skills development centre Montreal	433,580
• Yvon Pépin et associés Drummondville	186,311
• Zinc électrolytique du Canada Valleyfield	192,196
Ontario Region—	
• 564154 Ontario Ltd Whitby	357,228
• 676767 Ontario Inc Peterborough	217,642
• 720383 Ontario Limited Perth	121,728
• 755136 Ontario Inc Peterborough	141,044
• 78903_ Ontario Inc Mississauga	102,339
• 795842 Ontario Inc North Bay	175,568
• 868485 Ontario Ltd Brockville	187,297
• 872670 Ontario Ltd Buckhorn	256,072
• Adia Canada Ltd Ottawa	274,118
• Algonquin College of App Arts Perth	340,561
• Anigawncigig Institute Peterborough	755,715
• Anokeewin Kenomadee Gamik Training Sioux Lookout	320,348
• Assoc Canadienne-Francaise Del Hamilton	257,007
• Association for the Mentally Retarded North Bay	231,073
• At Your Service Ottawa	367,950
• Atikokan Community Training Atikokan	131,969
• Atikokan Cope Atikokan	210,633
• Atikokan Ec Dev Corp Atikokan	200,000
• Aylmer Resource Centre Aylmer	181,200
• Bancroft and Haliburton Bancroft	434,663
• Barrie and District Training Barrie	122,690
• Barrie and District Training Council Barrie	707,658
• Beausoleil First Nation Christian Island Christian Island	139,164
• Big Trout Lake Training Program Sioux Lookout	243,847
• BLM Consulting Associates Ltd Brantford	119,164
• Board of Education for the City of North York	109,515
• Brant Count Business Incentive Brantford	119,170
• Brant Industrial Training Brantford	299,602
• Brantford Industrial Training Brantford	425,519
• Brockville Leeds BDC Brockville	149,308
• Business Concepts Sault Ste Marie	185,955
• Business Development Centre Fort Erie	285,547
• CADC de la Region de Hawkesbury Hawkesbury	600,000
• Cambridge Industrial Training Comm Cambridge	756,941
• Canadian Centre for Advanced Fil North York	250,039
• Canadian Contruction Association Ottawa	115,000
• Canadian Council for Native Business Toronto	729,475
• Canadian Institute of Business Windsor	246,509
• Canadian Opera Company Toronto	214,438
• Canadore College of Applied Arts North Bay	230,554
• Capri Sudbury	272,882
• Carlington Community Resource Ce Ottawa	152,823
• Carleton Place Chamber of Commerce Carleton Place	128,323
• Carrier Development Institute Oshawa	159,244
• Catholic Immigration Centre Ottawa	191,173
• Centennial College of Applied Arts Scarborough	150,760
• Centennial College Scarborough	128,217
• Centre d'acces pour Femmes Ottawa	423,737
• Centre des Services Communautaires Vanier	104,943
• Centre of Advancement in Work Etobicoke	304,008
• Cerebral Palsy Assoc of Windsor Windsor	103,096
• Chamber of Commerce Niagara Falls Niagara Falls	126,857
• Chatham and District Chamber of Chatham	227,659
• Chatham Corp of the City of Chatham	109,522
• Chatham/Kent SM Bus Support Chatham	128,445
• Chippewa of the Thames First Nat Muncey	130,345
• Chippewas of Kettle and Stony Point Forest	232,384
• Citizen Action Group Hamilton	118,961
• City of Toronto Toronto	118,989
• Coalition of Visible Minority Toronto	138,919
• COFTM-Centre Francophone Toronto	156,088
• College Cambrian College Sudbury	271,278
• Collingwood and District Collingwood	336,725
• Committee for Skills Development Fort Frances	477,096
• Community Living-Stormont County Cornwall	171,268
• Community Resource Centre Ltd Sault Ste Marie	176,721
• Conestoga College of Applied Arts Kitchener	368,827
• Confederation College Thunder Bay	251,049
• Conseil des Ecoles Catholiques Orignal	168,809
• Core Community Services Mississauga	196,022
• Corp of the Town of Little Current Little Current	114,030
• Corporation of the Town of Latchford Latchford	104,546
• Corporation of the Township of New Liskeard	271,178
• COSTI-IIAS Immigrant Services Toronto	239,840
• Conseil Ecoles Separees Catholique de Timmins Timmins	106,634
• Creative Career Systems Owen Sound	347,352
• Drury Street Non-Profit Housing Kapuskasing	113,312
• Dryden Industrial Training 0253XK4 Dryden	196,245

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Duguay Williams Inc Ottawa	239,053
• Durham College Management Centre Oshawa	270,071
• Durham Region Action Committee Whitby	1,348,099
• Dymar Management Consultants Int Mississauga	135,570
• East Algoma BDC Thessalon	174,000
• East Algoma Comm Ind Trng Comm Elliot Lake	138,013
• East Algoma Community Industrial Elliot Lake	987,617
• East Algoma Community Initiative Blind River	194,832
• Eastern Ontario Resettlement Ottawa	259,819
• Ecole Communautaire Cornwall	105,956
• Ecole TR Leger School (119 4th) Cornwall	615,200
• Educo Plus London O/A Heritage St Catharines	112,445
• Educo Plus (London) Ltd Ottawa	154,646
• Edupack Inc Brampton	122,697
• Elgin County Industrial Needs St Thomas	502,354
• Elgin YWCA St Thomas	137,085
• Emitac Industrial Trg Adv Comm Scarborough	517,672
• Equipe d'Hygiene Mentale pour FR Cornwall	137,510
• Ethnocultural Training Advisory North York	419,700
• Etobicoke Board of Education Etobicoke	173,235
• Fanshawe College of Applied Arts London	107,043
• Fanshawe College of Applied Arts London	303,541
• Fanshawe College of Applied Arts St Thomas	118,870
• Fort Erie Native Cultural Centre Fort Erie	196,613
• Fort William First Nation Thunder Bay	113,831
• Fryters Addiction Consultation Stirling	109,936
• Future Visions Inc Mississauga	217,608
• Georgian Triangle BDC Collingwood	110,073
• Greater Peterborough BDC Peterborough	124,074
• Greater Peterborough CFC Peterborough	140,000
• Grey-Bruce Industrial Training Owen Sound	522,942
• Haldimand Dunnville BDC Caledonia	157,337
• Haldimand-Norfolk Industrial Simcoe	530,234
• Haliburton BDC Haliburton	104,233
• Halton and Peel Industries Oakville	2,014,496
• Halton Board of Education Burlington	178,460
• Hamilton Wentworth Third Sector Hamilton	330,558
• Hamilton-Carter Limited Toronto	166,942
• Hamilton-Wentworth Skills Training Hamilton	1,404,627
• Hearst Community Ind Trng Commit Hearst	719,237
• Hospitality Employment Program Hamilton	373,731
• Hostings County Board of Education Belleville	258,087
• Humber College of Applied Art Toronto	345,687
• Huron Employment Liaison Program Clinton	562,947
• Huron Industrial Training Advisory Goderich	100,196
• IDMD Manufacturing Inc Scarborough	104,364
• Industrial Tradescentre for Women Sudbury	383,187
• Ingamo Family Homes Woodstock	167,132
• Institute of Technical Trades Toronto	328,351
• Jewish Vocational Service of Met Toronto	236,554
• John Howard Society of Kingston Kingston	348,368
• John Howard Society of Ottawa Ottawa	299,942
• John Howard Society of Peel Brampton	114,250
• John Howard Society Oshawa	174,251
• John Howard Society Peterborough	336,797
• KW Habilitation Serv Inc Kitchener	147,094
• Kawartha Skills Development Peterborough	118,899
• Kawartha Skills Development Peterborough	297,749
• Kenora Area Committee for Skills Kenora	257,210
• Kent Industrial Advisory Committee Chatham	164,309
• Kent Industrial Training Advisory Chatham	535,201
• Keynorth Office Services Sudbury	393,626
• Keyword Walkey Ottawa	377,903
• Kingston Area School to Employment Kingston	227,751
• Kingston Area Training Advisory Kingston	440,000
• Kingston Learning Centre Inc Kingston	205,692
• Kitchener Waterloo and Guelph Kitchener	255,064
• Kitchener Waterloo and Guelph Kitchener	952,781
• LIUNA Local 183 Toronto	233,497
• Lacloche Manitoulin Bus Assista Gore Bay	129,320
• Lake of the Woods BDC Kenora	113,359
• Lakehead CITC Thunder Bay	917,568
• Lambton College of Applied Arts Sarnia	151,824
• Lambton Industrial Training Sarnia	436,535
• Lambton Industrial Training Sarnia	368,992
• Land O'Lakes Small Business Cor Sharbot Lake	168,576
• Language Training Centre of Ottawa Montreal Que	385,400
• Laurentian University of Sudbury Sudbury	151,098
• Leeds and Grenville Training Brockville	265,441
• Leeds Grenville County Board of Brockville	152,284
• Lennox Learning Centre Ltd Napanee	158,925
• London Community Resource Centre London	312,496
• London Industrial Training London	1,600,985
• London Youth Project Food Services London	560,426
• Long Point Conservation Authority Simcoe	157,210
• Malton Social Planning Centre Mississsauga	219,748
• Mamaweswen North Shore Tribal Co Blind River	300,000
• Merricraft Inc Merrickville	139,734
• Meta Pre-Vocational Services Inc Belleville	171,525
• Metro Labour Education and Skill Toronto	175,188
• Metro Labour Education Centre Toronto	209,195
• Metro Labour Education Don Mills	324,313
• Metropolitan Toronto YMCA Pickering	201,508
• Midland-Penetanguishene Business Midland	287,441
• Mississauga First Nation Blind River	147,899
• Mohawk College Employ Strategies Hamilton	115,488
• Mohawk College of Applied Arts Hamilton	1,387,894
• Mohawk Council of Akwesasne Cornwall	1,135,576
• Mohawks of the Bay of Quinte Deseronto	180,763
• Monarch Youth Auto Refinishers Ajax	282,707
• Moose Factory First Nation Moose Factory	104,116
• Municipality of Metro Toronto	534,603
• Muskoka Employment Training Centre Huntsville	250,498
• National Energy Conservation Ass Ottawa	546,906
• Native Business Institute NBI Ottawa	114,531
• Native People of Thunder Bay Thunder Bay	355,183
• Near North Econ Dev Assn Sturgeon Falls	142,379
• New Enterprise Workshop Inc Toronto	126,659
• Niagara Industrial Training Welland	1,620,424
• Niagara Peninsula Industry Education St Catharines	1,360,145
• Niigwin Skills Development London	356,000
• Nipissing District Industrial North Bay	993,176
• Nipissing East BDC North Bay	147,072
• Nishnawbe-Aski Nation Thunder Bay	170,000
• Nishnawbe-Aski Nation Thunder Bay	285,481
• Nokee Kwe Occupational Skills London	637,441
• Nord-Aski Frontier Development Hearst	200,000
• Norfolk District Business Develop Simcoe	149,353
• Norfolk Women's Community Group Simcoe	139,568
• North Algoma Industrial Training Wawa	491,914
• North Claybelt BDC Kapuskasing	117,696
• North York and York Region Newmarket	2,039,668
• Northern CITC (Marathon) Marathon	110,833
• Northern College of A A and T South Porcupine	862,720
• Northern Community Development Fort Frances	385,937
• Northumberland BDC Cobourg	140,260
• Northumberland Information Cobourg	130,643
• Northwestern Ontario Forestry CE Ear Falls	330,000
• N'Swakamok Native Friendship Cen Sudbury	120,897
• Office Automation Education Cent Toronto	127,282
• Oneida Nation Council of the Southwold Southwold	100,447
• Ontario Business College Thunder Bay	106,574
• Ontario Federation of Agriculture Toronto	1,400,698
• Ontario Furniture Mfg Joint Plan Etobicoke	165,000
• Ontario March of Dimes Nepean	274,021
• Ontario March of Dimes Toronto	280,609
• Ontario Network of Employment Toronto	100,000
• Opportunities Unlimited in York Aurora	170,693
• Orangeville and District Skills Orangeville	176,593
• Orillia and Area Business Orillia	124,109
• Orillia Training Association Orillia	218,624
• Ottawa Carleton Learning Foundation Kanata	156,635
• Ottawa Carleton Learning Foundation Ottawa	175,885
• Ottawa Women's Financial Training Ottawa	424,124
• Ottawa YM/YWCA Ottawa	935,422
• Ottawa Young Men's-Young Women's Ottawa	355,595
• Ottawa-Carleton Ind Trng Council Ottawa	1,602,162
• Oxford County Board of Education Woodstock	204,759
• Oxford Industrial Training Group Woodstock	424,422
• Pape Adolescent Centre Toronto	127,398

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Paris Kitchens Paris	116,742
• Parry Sound Area BDC Parry Sound	120,000
• Parry Sound Area Ind Trg Committee Parry Sound	229,698
• Patricia BDC Ignace	124,265
• Peel Board of Education Toronto	485,819
• Peel Board of Education (carrier) Mississauga	157,967
• Perth County Community Industrial Stratford	209,726
• Port Colborne Community Association Port Colborne	336,586
• Port Colborne Wainfleet Economic Port Colborne	161,392
• Port Colborne - Wainfleet CFC Port Colborne	104,208
• Prescott and Russell County Board of Ed Hawkesbury	433,611
• Prescott Welding Program Inc Prescott	355,869
• Prescott-Russell Training Corp Hawkesbury	209,462
• Prince Edward County Bd of Ed Picton	134,919
• Prince Edward County BDC Picton	130,069
• Professional Day Care Systems in Guelph	182,901
• Professional Day Care Systems Ltd Guelph	116,132
• PWL Manufacturing Inc Waterloo	111,944
• PWL Manufacturing Inc Waterloo	141,398
• Quality Design Company Scarborough	114,270
• Quinte Community Trng Committee Belleville	640,397
• Rainy River BDC Fort Frances	130,000
• Regional Municipality of Waterloo Waterloo	142,518
• Regional Municipality of Ottawa Ottawa	108,409
• Renfrew County Industrial Training Renfrew	536,525
• Rhone-Poulenc Canada Inc Mississauga	118,153
• Riverdale Immigrant Women's Cent Toronto	129,181
• Salvadorean Cultural Workshop Ottawa	120,320
• Salvation Army Booth Centre Ottawa	363,923
• Sarnia-Lambton BDC Sarnia	127,000
• Saugeen BDC Hanover	188,892
• Sault College of Applied Arts Sault Ste Marie	179,870
• Sault Ste Marie BDC Sault Ste Marie	222,665
• Sault Ste Marie Community Sault Ste Marie	596,985
• Sault Ste Marie YMCA Sault Ste Marie	276,979
• Scotts Plains Recycling Inc Peterborough	309,019
• Seneca College North York	216,345
• Seneca College of Applied Arts Richmond Hill	295,256
• Seven Bands BDC Delaware	104,042
• Sheridan College of Applicd Arts Oakville	1,166,891
• Simcoe County Board of Education Midhurst	209,387
• Sir Sandford Fleming College Haliburton	291,314
• Sir Sandford Fleming College Haliburton	130,800
• Six Nation Council Ohsweken	143,161
• Skills For Change Toronto	100,291
• Skills Training Council Lanark Mcdonalds Comers	136,465
• Skills Unlimited-Few Waterloo	316,521
• Skilteck Association North Bay	354,416
• Smooth Rock Falls Community Smooth Rock Falls	149,877
• South Bruce Lakeshore BDC Kincardine	122,494
• South Grenville BDC Prescott	115,000
• South Temiskaming BDC Haileybury	191,950
• South Temiskaming CFC Haileybury	145,857
• St Catharines YMCA St Catharines	190,637
• St Catharines YMCA St Catharines	215,072
• St Clair College of Applied Arts Windsor	273,926
• St Leonards Society of Brantford Brantford	295,272
• Stormont Dundas and Glengary Cornwall	412,724
• Stormont Dundas and Glengary County Cornwall	111,279
• Stormont-Dundas Glengary BDC Cornwall	102,665
• Stratford Training and Emp Program Stratford	473,129
• Sudbury Board of Education Cont Sudbury	461,170
• Sudbury District Roman Catholic Sudbury	337,212
• Sudbury Ind Trng Adv Comm Sudbury	920,149
• Suen Ng Sandberg and Associate Thunder Bay	166,745
• Superior East Business Development Wawa	142,643
• Superior East Economic Development Wawa	132,360
• T Kenneth Hopkins Training Prog Nepean	178,711
• Temiskaming Industrial Training Kirkland Lake	190,748
• Durham Board of Education Whitby	103,604
• First Printing School Inc Toronto	255,003
• Hamilton Burlington YMCA Hamilton	266,571
• Learning Enrichment Foundation Toronto	117,235
• Learning Enrichment Foundation Toronto	412,952
• Norfolk Board of Education Simcoe	109,671
• Regional Municipality of Hal Oakville	110,475
• Regional Municipality of Peel Brampton	138,765
• Temiskaming Board of Education New Liskeard	226,596
• Wentworth County Board of Education Ancaster	213,863
• Theatre Ontario Toronto	156,072
• Thunder Bay Ventures Dev Centre Thunder Bay	190,392
• Temiskaming Industrial Training Kirkland Lake	414,802
• Timmins Industrial Training Timmins	495,988
• TKS Systems Canada Inc Ottawa	250,175
• Toronto Advisory Committee on Toronto	1,217,489
• Toronto Festival Orchestra Hamilton	212,416
• Touch The Sky BDC Ohsweken	200,952
• Town of Rayside - Balfour Chelmsford	285,650
• Township of Ignace Ignace	100,809
• Township of Shedden Blind River	101,949
• Tracks Youth Employment & Resource Collingwood	136,657
• Treasurer of Ontario Toronto	113,677,467
• Tyndinaga Mohawks Bay of Quinte Deseronto	114,857
• Unemployed Help Centre of Windsor Windsor	181,989
• United Way of Chatham-Kent Chatham	135,997
• University of Toronto Scarborough	114,981
• University of Windsor Windsor	114,421
• Victoria County BDC Lindsay	134,411
• Victoria County Ind Training Comm Lindsay	366,277
• Vocational Resource Center Inc Sudbury	240,255
• Wallaceburg Skills Development Com Wallaceburg	134,679
• Wallaceburg CITC Wallaceburg	366,153
• Waterloo County Board of Education Kitchener	548,410
• Wau-Be-Tek BDC Birch Island	116,838
• Welding at it's Best Inc London	294,968
• Wellington County Board of Education Guelph	356,814
• West Metro CITC Etobicoke	1,316,103
• West Parry Sound Board of Education Parry Sound	142,940
• Whitewolf Canada Inc Sault Ste Marie	142,845
• Windsor Women's Incentive Centre Windsor	183,233
• Windsor-Essex Skills Training Windsor	1,072,616
• Women Immigrants of London London	593,513
• Women Training for Employment Kenora	211,443
• Women's Enterprise Skills Training Windsor	427,675
• Working Women Community Centre Toronto	390,770
• YMCA of Metro Toronto Mississauga	112,525
• YMCA Enterprise Centre Toronto	296,740
• York Region Education/Industry Concord	164,813
• Youth Development Service Toronto	131,000
• Youth Development Services Lindsay	303,550
• YWCA of Metropolitan Toronto	214,904
Manitoba Region—	
• A-Quest Training Centre Winnipeg	127,767
• AVC Adult Vocation Centre Morden	293,036
• Adam & Somers Inc Winnipeg	180,716
• Andersen Management Services Inc Winnipeg	295,857
• Anishinabe Respect Inc Winnipeg	335,066
• Applied Linguistics Centre Winnipeg	418,152
• Assiniboine Community College Brandon	749,895
• Association for Community Living Winnipeg	285,313
• Beat The Street Winnipeg	113,535
• Brandon & District Chefs Association Brandon	135,612
• Brandon & District Community Futures Brandon	105,562
• Brandon Friendship Centre Brandon	127,352
• Canadian Paraplegic Association Winnipeg	121,743
• Cartier Medical Clinic Elie	156,250
• Central Human Resources Opportunity Centre Winnipeg	133,396
• Central Plains BDC Portage La Prairie	130,105
• Child & Family Services Winnipeg	125,871
• Childrens Home of Winnipeg Winnipeg	349,060
• City of Brandon Brandon	172,811
• City of Winnipeg Winnipeg	593,153
• Cross Lake Band of Indians Cross Lake	171,791
• Dakota Ojibway Development Group Winnipeg	150,000
• Dauphin Leather & Canvas Training Dauphin	138,622
• Desserts Plus Winnipeg	117,413
• Don Ayre & Associates Inc Winnipeg	337,442
• DOTC/Yellowquill College Portage La Prairie	120,390
• Eastman Regional Development Inc Beausejour	104,970
• Evergreen School Division Gimli	195,991

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Flin Flon Greenstone Business Development Flin Flon	110,590
• Flin Flon Indian-Metis Friendship Centre Flin Flon	106,596
• Ft Dauphin Brigade Dauphin	143,037
• Gimli Waterfront Management Inc Gimli	117,369
• Grahamdale Development Corporation Ashern	250,000
• Greenstone BDC Flin Flon	166,596
• Hamiota and District Sports Complex Hamiota	500,000
• Human Resources Opportunity Centre Winnipeg	702,350
• Industrial Training Centre Winnipeg	360,556
• Job Finding Club of Winnipeg Inc Winnipeg	128,054
• Job Generation Winnipeg	623,870
• Ka-Wawiyak Friendship Centre Inc Powerview	115,188
• Keystone Agricultural Producers Winnipeg	919,995
• Keystone Centre Brandon	1,000,000
• Kirkness Adult Learning Centre Winnipeg	779,958
• Lake Country Builders Flin Flon	101,404
• Lord Selkirk School Division Selkirk	171,709
• Lynngold Employees Lynn Lake	241,422
• MO Harvey & Associates The Pas	185,080
• Manitoba Metis Federation Inc Winnipeg	100,487
• Manitoba Technical Training Centre Winnipeg	349,818
• Manitoba Trucking Industry Education Advisory Winnipeg	288,352
• Marymound Inc Winnipeg	200,887
• Minister of Finance Winnipeg	12,403,753
• Minnedosa District Chamber of Commerce Minnedosa	199,786
• National Energy Conservation Association Winnipeg	239,797
• Northeast Interlake Business Development Centre Riverton	161,965
• Northeast Interlake Community Futures Riverton	128,146
• Northwest Manitoba Development Corp Lynn Lake	119,352
• Northwest Manitoba Training Inc Lynn Lake	236,902
• Patal Vocational Preparation School Winnipeg	809,324
• Pembina Valley Development Corp Altona	142,703
• Pimajihowan BDC Winnipeg	183,527
• Pluri Elles Winnipeg	201,442
• Portage & District Care Homes Portage La Prairie	247,025
• Portage Friendship Centre Inc Portage La Prairie	112,417
• Premier Personnel Corp Winnipeg	214,987
• RB Russell Vocational High School Winnipeg	242,371
• Red River Community College Winnipeg	1,449,384
• Rossbrook House Inc Winnipeg	269,484
• Rustys Home & Auto Glass Ltd Winnipeg	106,070
• Sagkeeng First Nation Pine Falls	255,444
• Salvation Army Winnipeg	114,867
• Sara Riel Inc Winnipeg	118,717
• Seine River School Division Ste Anne	141,418
• Selkirk & District Chamber of Commerce Selkirk	105,162
• Social Skills Winnipeg	223,643
• Society for Manitobans with Disabilities Winnipeg	129,853
• South Winnipeg Technical Centre Winnipeg	396,733
• Southeast Development Corporation Winnipeg	181,000
• Southport Aerospace Centre Inc Portage La Prairie	390,500
• St James Assiniboia School Division Winnipeg	245,637
• St Norbert Foundation Winnipeg	190,246
• Stittco Energy Ltd The Pas	163,998
• Sturgeon Creek Enterprises Inc Winnipeg	169,790
• Success Business College Winnipeg	157,308
• Success Skills Centre Inc Winnipeg	276,678
• Super Six Business Development Centre Ashern	141,718
• Swan River Life Skills Project Inc Swan River	326,030
• Trainex Industries Inc Winkler	299,717
• Transcona Springfield School Division Winnipeg	743,951
• Triple S Business Development Centre Selkirk	149,500
• University of Manitoba Winnipeg	139,202
• Venture Corporation of Brandon Brandon	131,840
• Victor Mager Parents Association Winnipeg	275,706
• Village of Lac du Bonnet Lac du Bonnet	141,625
• WASO Inc Winnipeg	303,056
• Westarc Group Inc Brandon	186,847
• Westbran Human Resources Opp Centre Brandon	434,749
• Western Diversification Winnipeg	2,100,000
• West Region Indian Training Comm Dauphin	114,823
• Women Working Inc Winnipeg	557,518
• World Youth Baseball 1991 Brandon	112,702
• Youth Business Learning & Development Centre Winnipeg	407,240
• Youth Employment Core Winnipeg	551,316

	$
Saskatchewan Region—	
• AMNSIS Western Region 3 Regina	365,964
• Atira Consulting Inc Regina	420,930
• Beaver River Business Development Corp Meadow Lake	136,803
• BSD Training and Resources Ltd Saskatoon	520,555
• Canoe Lake Band Canoe Lake	101,606
• Carlton Trail Regional College Humboldt	462,034
• Cote Indian Reserve Kamsack	156,933
• Cumberland Regional College Nipawin	384,581
• Cypress Hills Regional College Swift Current	264,203
• East Central Business Development Corp Broadview	111,289
• Edwards Residential Centre Society North Battleford	250,716
• Eston Union Hospital District Eston	100,000
• G & R Repair & Painting La Ronge	305,681
• G Dumont Inst of Native Studies & Applied Research Regina	104,721
• Gronnerud and Associates Regina	363,774
• Hawkeye Associates Lestock	160,197
• Horachek Cannam Joa Saskatoon	157,109
• Immigrant Women of Saskatchewan Saskatoon	274,789
• John Howard Society Community Just Saskatoon	128,693
• Kawula Consulting Ltd Prince Albert	104,831
• KC5 Amusement Holdings Ltd Prince Albert	195,435
• Kikinahk Friendship Centre Incorporation La Ronge	118,473
• Koko House Prince Albert	119,493
• La Ronge Native Women's Council Inc La Ronge	418,560
• Lokken and Associates Training Consultants Inc Prince Albert	213,717
• Madeline Moser Weyburn	124,203
• Meadow Lake Tribal Council Meadow Lake	353,756
• Meridian Business Development Centre Alsask	139,061
• Mic-Jord Enterprises Ltd Fosston	165,626
• Multicultural Enterprise Inc Regina	298,907
• Native Co-ordinating Council Inc Prince Albert	104,567
• New Sask Business Development Corp Tisdale	145,106
• North West Regional College North Battleford	827,416
• Northlands Career College La Ronge	589,147
• Northlands College Air Ronge	621,711
• Northwest Business Assistance Corp North Battleford	164,500
• Parkland Education and Employment Co Yorkton	243,439
• Parkland Regional College Melville	954,824
• Pastry Shop Ltd Saskatoon	272,754
• Peter Ballantyne Cree Nation Southend	151,042
• Prairie West Regional College Biggar	331,107
• Prince Albert Chamber of Commerce Prince Albert	184,920
• Prince Albert and District Community Service Prince Albert	309,583
• Prince Albert District Chiefs Prince Albert	190,370
• Professional Careers Incorporated Regina	177,213
• Radius Tutoring Saskatoon	292,041
• Regina Open Door Society Inc Regina	282,637
• Sagehill Business Development Corp Bruno	166,437
• Sapphire Consulting Inc Prince Albert	113,184
• Sask Apprenticeable Trades Co-ordinating Group Inc Regina	310,486
• Sask Liquor Board Store La Ronge	118,473
• Sask Worker's Compensation Board Regina	240,441
• Sask Farm Business Management Co-ordinating Group Regina	346,841
• Sask Abilities Council Regina	239,577
• Sask Abilities Council Saskatoon	170,295
• Sask Dept of Finance Regina	5,724,122
• Sask Indian Training Assessment Group Inc	2,367,480
• Saskatoon Family YMCA Saskatoon	416,626
• Saskatoon Open Door Society Inc Saskatoon	195,925
• SIAST Kelsey Campus Saskatoon	2,308,932
• SIAST Palliser Campus Moose Jaw	555,034
• SIAST Wascana Campus Regina	1,754,243
• SIAST Woodland Campus Prince Albert	1,257,590
• Southeast Regional College Weyburn	632,941
• Sturgeon Lake Indian Band Shellbrook	121,123
• Third Party Native Co-ordinating Group Inc Regina	1,458,290
• Tisdale School Division #53 Tisdale	141,924
• Town of Eston Eston	501,169
• Town of Oyen Oyen	238,582
• Urton Engele and Kosh Associates Saskatoon	778,001

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Visions North Business Development Corp La Ronge	171,124
Alberta/Northwest Territories Region—	
• Aero Space Museum Association Calgary Alta	109,117
• Alberta Advanced Education Calgary Alta	146,267
• Alberta Bosco Homes Sherwood Park Alta	115,751
• Alberta College Edmonton Alta	1,401,848
• Alberta Conference for Theatre Society Edmonton Alta	232,034
• Artic College Fort Smith NWT	197,937
• Artic College Nunatta Campus Iqaluit NWT	283,234
• Association for Adults & Children with Learning Disabilities Yellowknife NWT	104,121
• Athabasca District Chamber of Commerce Athabasca Alta	111,383
• Atii Training Inc Ottawa Ont	1,136,986
• Baffin Divisional Board of Education Iqaluit NWT	108,853
• Battle Dr James Edmonton Alta	376,253
• Battle River Tourist Association Camrose Alta	179,219
• Bernard C Vinge & Associates Ltd Edmonton Alta	434,323
• Big Valley Jamboree Inc Mirror Alta	245,947
• Blackfoot Band Tribal Administration Gleichen Alta	334,650
• Boy's and Girl's Clubs of Calgary Calgary Alta	213,572
• Business Development Centre Association Lethbridge Alta	136,645
• Business Innovation Centre Edmonton Alta	285,993
• Calgary Association for the Mentally Handicapped Calgary Alta	301,847
• Calgary Association for Young Immigrants Calgary Alta	179,601
• Calgary Board of Education Calgary Alta	345,553
• Calgary Business College (YWCA) Calgary Alta	124,816
• Calgary Catholic Immigration Society Calgary Alta	684,373
• Campbell & Associates Edmonton Alta	270,355
• Campside Operations (North) Ltd Whitecourt Alta	106,570
• Career Advancement Training System Calgary Alta	151,984
• Catholic Social Services Edmonton Alta	549,810
• CDI Career Development Institutes Edmonton Alta	305,575
• Christian Ventures Calgary Alta	146,880
• City of Calgary Calgary Alta	209,732
• City of Drumheller Drumheller Alta	127,231
• Community Employment Partnership Camrose Alta	111,337
• Community Futures Committee Slave Lake Alta	196,287
• Cornerstone Communications Calgary Alta	171,624
• Crowsnest Pass Business Development Blairmore Alta	225,525
• Dene Tha Ehts-Ande Social Development High Level Alta	178,688
• Dolores Wach & Associates Training Edmonton Alta	112,141
• Drumheller Regional Business Development Centre Drumheller Alta	190,257
• Drumheller Regional Economic Development Drumheller Alta	107,658
• Edmonton Mennonite Society for Assistance Edmonton Alta	277,373
• Edmonton Catholic Schools Edmonton Alta	499,780
• Edson Job Training Consortium Edson Alta	120,614
• Employment and Training Business Development Fort Good Hope NWT	418,453
• Employment Development Services Edmonton Alta	177,727
• Employment Futures for New Canadians Calgary Alta	423,274
• Employment Services for the Physically Handicapped Edmonton Alta	137,585
• English Language Professionals Inc Edmonton Alta	404,619
• Enroute Winnipeg Man	188,971
• Entre-Corp Business Development Centre Medicine Hat Alta	177,024
• Envirocycle Expediting Edmonton Alta	693,860
• Enviros Wilderness School Association Calgary Alta	228,441
• Esso Resources Canada Limited Norman Wells NWT	114,117
• Excel Resources Society Edmonton Alta	545,005
• Fairview College Fairview Alta	767,526
• Falcon Enterprises Wainwright & District Wainwright Alta	144,052
• Family and Community Services Wainwright Alta	125,556
• Finishing Time Incorporated Calgary Alta	186,356
• Foothills Business Development Co High River Alta	141,642
• Fort McMurray Regional Business Development Fort McMurray Alta	140,994
• Frank and Associates Consultants Ltd Stand Off Alta	294,997
• Ft McMurray Regional Job Training Fort McMurray Alta	255,635
• Goodwill Rehabilitation Services Edmonton Alta	215,205
• Gov't of the Northwest Territories Yellowknife NWT	3,099,348
• Grande Cache Transition House Society Grande Cache Alta	102,603
• Grande Prairie Regional College Grande Prairie Alta	461,463
• Hay River & Area Community Futures Society Hay River NWT	233,833
• Hay River Dene Band Hay River NWT	118,320
• Henderson College of Business Calgary Alta	138,094
• Independent Counselling Enterprise Edmonton Alta	276,099
• Jack Bredin Community Institute Edmonton Alta	636,442
• Jewish Community Centre Edmonton Alta	113,376
• Keyano College Fort McMurray Alta	243,212
• Kikino Metis Settlement Association Kikino Alta	128,032
• Kitikmeot Regional Council Cambridge Bay NWT	131,574
• La Societe Educative du Projet Con Edmonton Alta	652,072
• Lac La Biche Regional Business Association Lac La Biche Alta	156,099
• Lacombe Alliance Church Lacombe Alta	146,265
• Lakeland Business Development Centre Bonnyville Alta	103,245
• Lakeland Community Futures Committee Bonnyville Alta	110,450
• Lamont Two Hills Business Development Two Hills Alta	169,502
• Leduc Community Living Association Leduc Alta	139,733
• Lesser Slave Lake Business Development Slave Lake Alta	170,551
• Lesser Slave Lake Community Futures Slave Lake Alta	160,403
• Lethbridge & District Community Futures Lethbridge Alta	154,214
• Lethbridge Chamber of Commerce Lethbridge Alta	127,476
• Lethbridge Community College Lethbridge Alta	1,189,117
• Lloydminster Region Business Lloydminster Alta	142,014
• M & M Careers Edmonton Alta	393,644
• Maskwachees Cultural College Hobbema Alta	322,787
• McMan Youth Services Association Edmonton Alta	147,930
• McManus and Associates Calgary Alta	352,000
• Meadow Lake Tribal Council Meadow Lake Sask	234,343
• Medicine Hat & District Industrial Medicine Hat Alta	335,324
• Medicine Hat College Medicine Hat Alta	777,527
• Medicine Hat Rehabilitation Society Medicine Hat Alta	136,419
• Mennonite Central Committee Edmonton Alta	290,438
• Merit Contractors Association Edmonton Alta	104,064
• Metis Association of Medicine Hat Medicine Hat Alta	105,748
• Metis Local 2951 Owl River Lac La Biche Alta	216,605
• Northern Alberta Institute of Technology Edmonton Alta	314,007
• Northwest Economic Initiatives Co High Level Alta	117,497
• Northwestel Whitehorse NWT	124,365
• NWT Native Womens' Association Inuvik NWT	185,270
• NWT Tourism Training Group Ltd Yellowknife NWT	173,486
• Odyssey Youth Services Calgary Alta	415,897
• Old Sun Community College Gleichen Alta	118,170
• Office Assistance Canada Ltd Calgary Alta	949,206
• Olds College Olds Alta	113,276
• On Site Placement Services Ltd Edmonton Alta	242,983
• Onion Lake Tribal Administration Onion Lake Sask	148,600
• Panorama Public and Industrial Com Calgary Alta	136,593
• Peigan Employment Services Brocket Alta	199,112
• Performance Strategies Limited Calgary Alta	233,420
• Plains Indians Cultural Survival Calgary Alta	269,912
• Provincial Treasurer Edmonton Alta	22,868,694
• PSDN Personal Support and Development Edmonton Alta	177,969
• Red Deer & District Business Development Red Deer Alta	195,658
• Red Deer Chamber of Commerce Red Deer Alta	153,365
• Red Deer College Red Deer Alta	184,915
• Red Deer Native Friendship Society Red Deer Alta	189,677
• Rural Education and Development Association Edmonton Alta	957,646
• Sexsmith Chamber of Commerce Sexsmith Alta	106,319
• Smeda Business Development Corporation Hythe Alta	143,249
• Soaring Eagle Friendship Centre Hay River NWT	122,459
• Southern Alberta Institute of Technology Calgary Alta	1,673,905
• Specialized Training & Employment Red Deer Alta	279,926
• Stellar Five International Limited Edmonton Alta	185,966
• Stellar Five International Limited Calgary Alta	263,445
• Straight Goods Industries Society Edmonton Alta	373,000
• Sunpine Edmonton Alta	120,805
• Tawatinaw Regional Business Development Westlock Alta	145,000
• The Career College Calgary Alta	140,668
• The Dene/Metis Coordination Group Yellowknife NWT	379,207
• Thien Tam Buddhist Youth Association Edmonton Alta	121,725
• Town of High Level High Level Alta	102,797
• Trans-Continental West Calgary Alta	100,000

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Travel Keewatin/Keewatin Chamber of Commerce Rankin Inlet NWT	163,326
• Treaty Seven Business Development Calgary Alta	135,794
• University of Calgary Calgary Alta	812,111
• University of Alberta Edmonton Alta	288,093
• University of Lethbridge Lethbridge Alta	142,593
• Weaver & Devore Trading Ltd Yellowknife NWT	201,160
• Western Convention Consulting Services Edmonton Alta	186,207
• Western Industrial Research and Training Edmonton Alta	335,896
• Westerra Institute of Technology Stony Plain Alta	156,039
• Wild Rose Business Development Centre Rockyford Alta	133,845
• Women's Resource Centre Hay River NWT	103,446
• Workers' Compensation Board of Alberta Edmonton Alta	594,754
• YK Subs and Donuts Limited Yellowknife NWT	133,318
• Yellowhead Region Educational Consulting Hinton Alta	244,702
• Yellowhead Tribal Council Spruce Grove Alta	136,447
• YMCA of Edmonton Edmonton Alta	975,749
• YMCA Lethbridge Alta	315,756
• Young Women's Christian Association Calgary Alta	232,433
• Young Women's Christian Association Lethbridge Alta	108,360
British Columbia/Yukon Territory Region—	
• 16-37 Business Development Centre Terrace BC	220,060
• Ability Personnel Association of Victoria Victoria BC	152,261
• Ad Tech Training Centre Salmon Arm BC	142,045
• Alberni Clayoquot Development Society Vancouver BC	152,348
• Allied Indian and Metis Society Vancouver BC	283,343
• Anne Jeffrey and Associates Prince George BC	203,464
• Arbutus Development Society Nanaimo BC	453,836
• Assisting Women's Awareness Regarding Employment AWARE New Westminster BC	130,511
• Barkel Business School Ltd Coquitlam BC	507,323
• Basketball BC Vancouver BC	138,129
• BC Agricultural Research and Development Corporation Victoria BC	300,000
• BC Coalition of People with Disabilities Vancouver BC	135,162
• BC Conservation Foundation Langley BC	138,473
• Bella Bella Community School Society Waglisla BC	113,648
• Bowman and Waddell Training Consultants Maple Ridge BC	325,024
• Boy's and Girl's Club of Kelowna and District Kelowna BC	249,147
• Boy's and Girl's Club of Vernon Vernon BC	119,477
• Boy's and Girl's Club of Greater Vancouver Vancouver BC	179,838
• Burnaby College Burnaby BC	784,585
• Burnaby Family Life Institute Burnaby BC	140,291
• Burnaby School Board Burnaby BC	111,600
• Camosun College Victoria BC	214,555
• Campbell River Indian Band Campbell River BC	363,020
• Canada Language Centre Ltd Vancouver BC	432,271
• Canadian Institute of Arts for Youth Vancouver BC	101,968
• Capilano College North Vancouver BC	1,047,593
• Career Education Society North Vancouver BC	323,978
• Career Services Ad Hoc Group North Vancouver BC	114,159
• Careers Incorporated Clearbrook BC	298,513
• Cariboo College Kamloops BC	246,325
• Cariboo-Chilcotin Economic Futures Williams Lake BC	116,979
• Carpentry Apprenticeship and Training Committee Vancouver BC	236,595
• Carrier Sekani Tribal Council Prince George BC	291,912
• CDI Career Development Institute Vancouver BC	1,031,216
• CDI Career Development Institutes Ltd Victoria BC	188,733
• Central Interior Regional Training Prince George BC	187,589
• Central Island Community Futures Committee Nanaimo BC	124,000
• Central Okanagan Business Development Centre Kelowna BC	145,395
• Children's Challenge Daycare Inc Kamloops BC	198,210
• Chilliwack Community Services Chilliwack BC	106,605
• Chilliwack School District No 33 Chilliwack BC	116,686
• City of Kimberley Kimberley BC	522,619
• City of Prince Rupert Prince Rupert BC	148,057
• Club Bon Accueil Powell River BC	101,309
• Coast Foundation Society Vancouver BC	560,203
• College of New Caledonia Prince George BC	139,457
• College of New Caledonia Burns Lake BC	228,493
• Cominco Ltd Trail BC	104,906
• Community Council of Greater Victoria Victoria BC	223,446
• Compu College School of Business Surrey BC	172,500
• Compu College School of Business Burnaby BC	351,449
• Contact Womens Group Society Williams Lake BC	125,852
• Control Data Institute Surrey BC	687,938
• Cooks Down Under Youth Employment Society Victoria BC	127,354
• Coquitlam Career Centre Ltd Port Coquitlam BC	324,222
• Cornerstone International Education Inc Vancouver BC	262,522
• Corporation of the District of Saanich Victoria BC	140,568
• Courtenay Recreational Association Courtenay BC	194,523
• Cowichan Business Development Foundation Duncan BC	160,312
• Cowichan Valley Trade School Duncan BC	129,334
• Cowichan Wooden Boat Society Duncan BC	166,228
• Cranbrook Chamber of Commerce Cranbrook BC	126,996
• Cranbrook Kimberley Region Business Development Centre Marysville BC	147,400
• Creative Cabinets Clearbrook BC	102,769
• Creative Employment Access Society Courtenay BC	211,421
• DH Careers Clearbrook BC	291,734
• Dana Naye Ventures Whitehorse YT	184,481
• Dawn McCooey Employment Consulting Services Victoria BC	144,771
• Delta Recycling Society Delta BC	414,616
• Dexter Wallace and Associates Ltd Vancouver BC	374,341
• Downtown Blanshard Advisory Committee Victoria BC	319,937
• Downtown Eastside Economic Development Society Vancouver BC	712,962
• East Kootenay Community College Cranbrook BC	320,898
• Esquimalt Neighbourhood House Victoria BC	116,407
• Fairfield Community Association Victoria BC	101,186
• Falkland and District Chamber of Commerce Falkland BC	119,782
• Family Services of Greater Vancouver Vancouver BC	103,071
• Federation of Mountain Clubs of BC Vancouver BC	206,028
• Finlay Forest Industries Limited Mackenzie BC	146,599
• Focus Foundation of British Columbia Burnaby BC	226,731
• Fort St John Association for Community Living Fort St John BC	121,954
• Fraser Pacific College Inc Richmond BC	394,480
• Fraser Valley College Abbotsford BC	281,917
• Get Set Services Inc Chilliwack BC	193,410
• Gitlakdamix Band Council New Aiyansh BC	327,440
• Gitsegukla Band Council South Hazelton BC	153,268
• Gitwangak Education Society Kitwanga BC	330,848
• Glen Vowell Band Council Hazelton BC	126,271
• Goodwill Enterprises for the Handicapped Victoria BC	121,351
• Gordon Neighbourhood House Vancouver BC	202,012
• Gordon S Bonner and Associates Inc Vancouver BC	791,457
• Government of Yukon Whitehorse YT	130,410
• Government of Yukon Education Department Whitehorse YT	165,490
• Greater Trail Business Development Centre Ltd Trail BC	157,019
• Greater Victoria Hospital Society Victoria BC	136,401
• Hal Klein and Associates Inc Burnaby BC	431,115
• Hastings Community Association Vancouver BC	118,451
• Heiltsuk Band Council Waglisla BC	108,993
• Helm Enterprises Inc Kelowna BC	309,975
• Hi Fibre Textiles Ltd Vancouver BC	114,914
• Horizon College Vancouver BC	1,439,879
• Immigrant Services Society of British Columbia Vancouver BC	986,620
• Intercultural Association of Greater Victoria Victoria BC	193,923
• Interior Indian Friendship Society Kamloops BC	134,489
• Island Office Trends Ltd Saanichton BC	323,669
• Jcade Mudge Indian Band Quathiaski Cove BC	102,914
• John Howard Society of North Island Campbell River BC	424,420
• Joslin and Associates Ltd Whiterock BC	450,261
• Kamloops and District Society for People in Motion Kamloops BC	286,723
• Kamloops Trades Training Society Kamloops BC	250,085
• Kamloops Women's Resource Centre Kamloops BC	120,461
• Kermode Friendship Society Terrace BC	305,527
• Kettle River Chaple Rock Creek BC	143,881
• Kitamaat Village Council Kitamaat Village BC	132,832
• Kitsilano Neighbourhood House Vancouver BC	121,779

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Kiwassa Neighbourhood Services Association Vancouver BC	300,255
• Knights of Columbus Kelowna BC	104,614
• Kootenay Regional Employment Development Association Nelson BC	240,004
• Kootenay Society for Community Living Nelson BC	135,942
• Kwantlen College Surrey BC	121,484
• LR Learning Resources Society Vancouver BC	311,480
• Lake Babine Band Burns Lake BC	172,257
• Langley College of Trade and Commerce Langley BC	218,648
• Last Door Recovery Society New Westminster BC	116,343
• Lift Indian Future Training Vancouver BC	315,776
• Lillooet Indian Band Lillooet BC	111,497
• Logical Management Services Ltd Victoria BC	471,252
• Lower Mainland Society for Literacy Surrey BC	190,549
• Lytton Indian Band Lytton BC	110,065
• MOSAIC Vancouver BC	1,173,836
• M Turner and Associates Prince George BC	212,493
• Malaspina College Nanaimo BC	143,824
• Malaspina College Parksville BC	111,273
• Marshall Wilensky Vancouver BC	166,047
• Matsqui Abbotsford Community Services Association Abbotsford BC	231,925
• McKay Career Training Ltd Vancouver BC	130,629
• McMillan College Inc Nanaimo BC	222,144
• Merritt and District Youth Resource Society Merritt BC	107,860
• Merritt Lions Club Merritt BC	112,621
• Metro Jobmart Vancouver BC	410,404
• Ministry of Finance Victoria BC	26,056,485
• Mount Currie Band Council Mount Currie BC	264,818
• Mount Washington Community Futures Committee Campbell River BC	268,328
• Musgamagw Tribal Council Alert Bay BC	166,251
• Musqueam Indian Band Vancouver BC	155,696
• NV Food and Service Resource Group North Vancouver BC	261,665
• Nanaimo Community Employment Advisory Society Nanaimo BC	181,055
• Nanaimo Skills Training Centre Ltd Nanaimo BC	189,772
• Nanaimo Technical and Trade School Nanaimo BC	230,190
• Nanaimo Youth Services Association Nanaimo BC	215,101
• Native Brotherhood of British Columbia Vancouver BC	482,174
• Native Courtworker and Counselling Association of BC North Vancouver BC	137,400
• Native Education Centre Vancouver BC	831,255
• Ne Swaw Koche Fort St John BC	182,972
• Nelson and District Community Resource Society Nelson BC	382,354
• New Opportunities Services Ltd Penticton BC	125,681
• Nicola Valley Institute of Technology Merritt BC	128,526
• Nishga Tribal Council New Aiyansh BC	128,980
• North Cariboo Economic Development Corporation Quesnel BC	133,260
• North Coast Economic Development Corporation Prince Rupert BC	161,142
• North Coast Tribal Council Prince Rupert BC	360,315
• North East Native Advancing Society Fort St John BC	107,329
• North Fraser Employment Development Society Mission BC	140,459
• North Island Crisis Centre Society Port Hardy BC	124,249
• North Island Mariculture Association Port Hardy BC	126,095
• North Okanagan Development Corporation Vernon BC	156,658
• North Okanagan Employment Enhancement Society Vernon BC	220,000
• North Shore Continuing Education North Vancouver BC	490,256
• Northern Lights College Fort St John BC	157,868
• Northwest Community College Prince Rupert BC	115,740
• Nuu Chah Nulth Tribal Council Port Alberni BC	106,489
• Nuxalk Band Council Bella Coola BC	292,178
• Nuxalk Nation Band Council Bella Coola BC	118,342
• Obair Economic Society Dawson Creek BC	187,771
• Office Automation Education Centre Vancouver BC	534,131
• Okanagan College Penticton BC	329,262
• Okanagan College Kelowna BC	130,406
• Okanagan College Revelstoke BC	149,248
• Okanagan Indian Band Vernon BC	126,385
• Okanagan Indian Educational Resources Society Penticton BC	155,700
• Okanagan People Work Ltd Penticton BC	142,526
• Okanagan Similkameen Community Development Penticton BC	144,044
• Okanagan Similkameen Community Futures Association Penticton BC	152,738
• Old Massett Village Council Massett BC	109,057
• Open Learning Agency Richmond BC	158,461
• Orientation Adjustment Services for Immigrants Vancouver BC	657,798
• Otter Training School Langley BC	123,033
• Outlook Society Duncan BC	200,012
• Pacific Coast Concepts Inc Port Alberni BC	292,385
• Pacific Legal Education Association Burnaby BC	274,207
• Peace Liard Community Futures Business Development Centre Association Fort St John BC	142,274
• Pearson Assessment Society Vancouver BC	233,023
• Peninsula Community Association Sidney BC	104,625
• Pierre Dubrulle Culinary School Vancouver BC	200,393
• Pitman Business College Vancouver BC	253,106
• Port Alberni Association for Community Living Port Alberni BC	107,056
• Powell River Business Centre Powell River BC	132,683
• Powell River Chamber of Commerce Powell River BC	113,413
• Powell River Employment Program Society Powell River BC	113,272
• Prince George and District Elizabeth Fry Society Prince George BC	147,420
• Prince George Business Development Centre Society Prince George BC	127,128
• Prince George Native Friendship Centre Prince George BC	321,636
• Prince George Pulp and Paper Ltd Prince George BC	201,026
• Prince Rupert Chamber of Commerce Prince Rupert BC	100,000
• Priority Corporate Services Inc Kelowna BC	140,204
• Pro Care Consultants Surrey BC	412,445
• Pro Soft Training Institute Inc New Westminster BC	670,802
• Procare Consultants Inc Vancouver BC	393,969
• Public Advisory Committee to Creston Valley Wildlife Management Creston BC	103,740
• RDK Career Services Inc Port Moody BC	490,356
• Revelstoke Business Development Centre Revelstoke BC	119,933
• Revelstoke Community Futures Committee Revelstoke BC	241,429
• Ridge Meadows Recycling Society Maple Ridge BC	134,684
• Rocky Forest Management Ltd 70 Mile House BC	166,021
• Saanich Indian School Board Brentwood Bay BC	239,840
• School District 07 Nelson BC	150,581
• School District 23 Kelowna BC	138,474
• School District 27 Williams Lake BC	135,000
• School District 30 Ashcroft BC	215,392
• School District 32 Hope BC	113,829
• School District 34 Clearbrook BC	101,056
• School District 35 Langley BC	456,165
• School District 36 Surrey BC	187,112
• School District 37 Delta BC	391,438
• School District 38 Richmond BC	283,785
• School District 40 New Westminster BC	635,307
• School District 42 Maple Ridge BC	157,189
• School District 43 Coquitlam BC	226,378
• School District 46 Gibsons BC	272,061
• School District 52 Prince Rupert BC	104,380
• School District 56 Vanderhoof BC	149,084
• School District 61 Victoria BC	170,179
• School District 62 Sooke Victoria BC	156,316
• School District 75 Mission BC	130,188
• School District 88 Terrace BC	152,574
• School District 92 New Aiyansh BC	108,000
• Sea To Sky Enterprise Centre Ltd Squamish BC	162,174
• Seabird Island Indian Band Agassiz BC	165,887
• Sechelt Indian Band Sechelt BC	115,316
• Secwepemc Cultural Education Society Kamloops BC	210,036
• Selkirk College Nelson BC	255,900
• Selkirk College Grand Forks BC	139,011
• Share Community Services Coquitlam BC	230,778
• Shuswap Community Futures Committee Salmon Arm BC	178,990
• Shuswap Ventures Corporation Salmon Arm BC	136,559
• Shoreline Community School Victoria BC	219,410

EMPLOYMENT AND IMMIGRATION—*Continued*

	$
• Simon Fraser Society for Mentally Handicapped Coquitlam BC	183,609
• Simon Fraser University Burnaby BC	262,657
• Skeena Labour Market Development Committee Terrace BC	387,489
• Skills Unlimited Society Vernon BC	156,307
• Sliammon Indian Band Powell River BC	168,569
• Soda Creek Indian Band Williams Lake BC	156,309
• Spare Time Fun Centre Society Vancouver BC	120,461
• Spectrum Community School Society Victoria BC	205,528
• Start Economic and Employment Development Society Quesnel BC	291,186
• Stellaquo Band Fraser Lake BC	125,772
• Steve Miller Personnel Salmon Arm BC	185,000
• Sto Lo Tribal Council Sardis BC	166,841
• Strathcona Employment and Economic Development Society Campbell River BC	295,262
• Strathcona Employment and Economic Development Society Courtenay BC	190,551
• Sun Country Business Centre Ltd Ashcroft BC	136,466
• Sunshine Coast Aquaculture Association Sechelt BC	113,203
• Sunshine Coast Business Development Centre Sechelt BC	144,639
• Surrey Community Services Society Surrey BC	168,136
• Surrey Community Resource Society Surrey BC	158,264
• Surrey Delta Immigrant Services Society Surrey BC	423,489
• Surrey Rehabilitation Society Surrey BC	350,302
• TIER Support Services Kelowna BC	155,302
• Tahltan Tribal Council Telegraph Creek BC	111,478
• Tahltan Tribal Council Dease Lake BC	149,791
• Terrace and District Community Services Society Terrace BC	115,215
• Terrace Anti-Poverty Group Society Terrace BC	111,434
• Territory of Yukon Whitehorse YT	755,232
• Thompson Enterprise Centre Society Kamloops BC	164,942
• Thompson Valley Crises and Counselling Services Association Kamloops BC	105,918
• Tideline Ventures Inc Victoria BC	314,374
• Tillicum Haus Native Friendship Centre Nanaimo BC	267,183
• Tips Career College New Westminster BC	664,178
• Tsartlip Indian Band Council Brentwood Bay BC	136,949
• United Chinese Community Enrichment Services Society Vancouver BC	748,854
• United Fishermen and Allied Workers Union Vancouver BC	559,802
• University of British Columbia Vancouver BC	706,940
• Upper Fraser Valley Society for Mentally Handicapped Sardis BC	125,039
• Urban Images for Native Women Vancouver BC	299,765
• Urban Native Youth Association Vancouver BC	278,354
• Vancouver Eastside Educational Enrichment Society Vancouver BC	627,702
• Valley Native Friendship Centre Society Duncan BC	275,680
• Vancouver Island Autistic Homes Society Victoria BC	117,869
• Vancouver College Vancouver BC	285,732
• Vancouver Richmond Association for the Mentally Handicapped Vancouver BC	334,608
• Vancouver School Board Vancouver BC	1,838,793
• Victoria Native Friendship Centre Victoria BC	116,186
• Victoria Reading Evaluation and Development Society Victoria BC	117,021
• Victoria Rowing Society Victoria BC	178,678
• West Coast English language Centre Vancouver BC	172,771
• West Vancouver Chamber of Commerce West Vancouver BC	155,619
• Westcoast Training Institute Inc Chilliwack BC	125,941
• Western Community Outreach Society Victoria BC	107,620
• Whistler International Consulting Inc New Westminster BC	202,794
• Whole Language Centre Vancouver BC	192,989
• William B Long and Associates Burnaby BC	222,538
• Worker's Compensation Board of BC Richmond BC	408,188
• Young Men's Young Women's Christian Associations Vancouver BC	1,604,690
• Yukon College Whitehorse YT	203,122
• Yukon Indian Womens Association Whitehorse YT	311,568
National Headquarters—	
• Access Connections Toronto Ont	129,667
• Atlantic Centre of Support for Halifax NS	189,431
• Canadian Federation of Chefs de Calgary Alta	105,000
• Canadian Guidance & Counselling Ottawa Ont	679,696
• Canadian Manufacturer's Assoc Toronto Ont	1,185,410
• Canadian Operating Engineers Winnipeg Man	102,632
• Canadian Truck Transport Industry Ottawa Ont	180,514
• Cars Council Adjustment Committee Ottawa Ont	263,310
• CDN Steel Trade Conf (in trust) Toronto Ont	2,970,928
• Centre de Creation d'Entreprises Quebec Que	118,321
• Centre for Community Economic Dev Sydney NS	103,807
• Construction Trades Orientation Hamilton Ont	200,310
• Cooperative Career Work Education Hamilton Ont	121,190
• Decisions (in trust) Ottawa Ont	172,408
• Ecole Mont Saint-Antoine Inc Montreal Que	119,636
• Employability Resources Network Ottawa Ont	1,409,186
• FRAPPE Montreal Que	134,770
• Frontier College (in trust) Toronto Ont	598,306
• GIT Developpement Inc Quebec Que	114,339
• International Association of Ottawa Ont	793,231
• JR Morris & Associates Ltd Scarborough Ont	215,000
• Joint Human Resources Committee Ottawa Ont	130,000
• Joint Human Resources Committee of Ottawa Ont	120,000
• Labatt John Limited London Ont	240,000
• Landell & Associates Consulting Ltd Vancouver BC	101,200
• Logistics IAS Committee Montreal Que	100,000
• Mohawk College (in trust) Hamilton Ont	325,472
• Neil Squire Foundation North Vancouver BC	1,495,067
• Northside-Victoria District North Sydney NS	290,010
• Sectoral Skills Council Ottawa Ont	297,000
• Services and Communication Develop Edmonton Alta	101,224
• Societe de Formation Industrielle Cowansville Que	157,818
• Solidarite de Parents de Personnes Montreal Que	117,627
• Timiskaming Board of Education New Liskeard Ont	125,642
• Town of Pasadena Pasadena Nfld	108,690
• Universite de Montreal Montreal Que	152,603
• University of British Columbia Vancouver BC	262,821
• Yes Canada Inc Toronto Ont	2,107,794
• YMCA - Yes Ottawa Ont	462,836
• York Region Education/Industry Condord Ont	123,146
• Young Men's Christian Association Montreal Que	239,115
• Yukon Indian Women's Association Whitehorse YT	166,553
• YWCA Halifax (in trust) Halifax NS	110,103
Contribution to the province of Nova Scotia for restructuring institutional and vocational training systems $157,240	
Nova Scotia Region—	
• Minister of Finance Province of Nova Scotia Halifax	157,240
Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries including undischarged commitments under previous agreements $11,679,884	
Nova Scotia Region—	
• Boucher MT Pictou	357,636
• Loomer P Kentville	296,666
New Brunswick Region—	
• Benoit Ouellette Grand Falls	106,450
Prince Edward Island Region—	
• Agricultural Employment Services Summerside	116,136
• Agricultural Employment Services Charlottetown	149,583
Quebec Region—	
• Service de main d'oeuvre agricole de l'upa Longueuil	1,605,678
Ontario Region—	
• Agricultural Employment Services Aylmer	154,236
• Agricultural Employment Services Chatham	188,063
• Agricultural Employment Services Cobourg	146,892
• Agricultural Employment Services Leamington	183,684
• Agricultural Employment Services Owen Sound	166,937
• Agricultural Employment Services Port Perry	114,729
• Agricultural Employment Services St Catharines	112,276
• Eastern Counties Aes Vankleek Hill	121,371
• Ottawa Valley Aes Stittsville	144,975

EMPLOYMENT AND IMMIGRATION—*Concluded*

	$
• Quinte Aes Belleville	101,682
• Simcoe Area Aes Delhi	152,000
• Stormont-Dundas Aes Chesterville	118,250
• Tri-County Aes Tillsonburg	234,795
• Waterloo Wellington Dufferin Aes Fergus	121,032
Manitoba Region—	
• Agricultural Employment Services Dauphin	113,178
• Agricultural Employment Services Portage La Prairie	192,000
• Agricultural Employment Services Selkirk	112,627
• Agricultural Employment Services Winkler	130,940
• Agricultural Employment Services Brandon	109,958
Saskatchewan Region—	
• Agricultural Employment Services Saskatoon	109,014
• Agricultural Employment Services Yorkton	106,454
• Agricultural Employment Services Prince Albert	139,278
• Agricultural Employment Services North Battleford	123,179
• Agricultural Employment Services Moose Jaw	109,827
Alberta/Northwest Territories Region—	
• Agricultural Employment Services Lethbridge Alta	145,012
• Agricultural Employment Services Grande Prairie Alta	120,000
• Agricultural Employment Services Edmonton Alta	182,826
• Agricultural Employment Services Calgary Alta	124,589
• Agricultural Employment Services Red Deer Alta	113,159
British Columbia/Yukon Territory Region—	
• Bean G Abbotsford BC	246,100
• Benson W Kelowna BC	218,000
• Dorosz J Victoria BC	134,581
• Grant D Penticton BC	271,000
• Scotthorne D Duncan BC	160,000
National Headquarters—	
• Association of Canadian Orchestras Toronto Ont	224,000
• Canadian Guidance and Counselling Ottawa Ont	1,312,578
Job Accommodation Network of America $116,607	
• Job Accommodation Network of Washington DC USA	116,607
Government's contribution in respect of fishermen's benefit $65,636,586	
IMMIGRATION PROGRAM $102,450,542	
Adjustment Assistance $83,866,678	
Nova Scotia Region—	
• Zellers Toronto Ont	124,701
Quebec Region—	
• Europa Hotel Montreal	233,141
• Frontenac Ameublement Montreal	354,018
• Motel Montcalm Gatineau	149,601
• S Rossy inc Montreal	461,598
Ontario Region—	
• Airlift Limousine Service Ltd North York	141,458
• Amity Goodwill Industries Hamilton	174,752
• Atlas Furniture Ex Ottawa	131,120
• Big Bills Kitchener	142,224
• Centre Catholique pour Immigrants Ottawa	655,135
• Costi Ilas Immigrant Services Toronto	1,115,312
• Interfusion Furniture & Supply Toronto	789,413
• Kingsway Motel Oshawa	152,603
• K-W House Church Assembly Inc Kitchener	263,537
• NOAH Reception Centre Toronto	1,190,839
• Toronto Apt Building Co Ltd Toronto	327,107
• Towers Bonimart Mississauga	204,325
• Towers Department Inc Mississauga	145,544
• Towers Department Stores Mississauga	597,246
• Town Manor Motor Hotel Hamilton	300,515
• Woodgreen Red Door Family Shelter Toronto	424,683
• World Vision Canada Mississauga	971,541
• Zellers Limited Mississauga	234,959
• Zellers Scarborough	102,553
Manitoba Region—	
• Big Four Sales Ltd Winnipeg	276,703
• Centre House Hostel Winnipeg	346,339
• J Werier & Company Ltd Winnipeg	618,459
• Manitoba Interfaith Winnipeg	177,955
Saskatchewan Region—	
• Woolco Department Store Regina	107,403
British Columbia/Yukon Territory Region—	
• C and C Merchants Wholesale Ltd Burnaby BC	135,345
• Granco Furniture Co Vancouver BC	254,157
• Immigrant Services Society of BC Vancouver BC	279,813
• National Wholesale Clothing Ltd Vancouver BC	125,837
• Woodwards Stores BC Ltd Vancouver BC	278,367
National Headquarters—	
• Legal Aid Newfoundland & Labrador St John's Nfld	594,194
• Ontario Legal Aid Plan Toronto Ont	8,983,706
Immigrant Settlement and Adaptation $8,616,113	
Nova Scotia Region—	
• Metropolitan Immigrant Settlement Association Halifax	122,000
Quebec Region—	
• Centre social d'aide aux immigrants Westmount	151,800
• Centre d'aide et de la maisonnée inc Montreal	104,000
• Service interprète réfugiés indochinois Montreal	100,000
Ontario Region—	
• Catholic Immigration Centre Ottawa	166,549
• London Cross Cultural Learner Ctr London	139,708
• Multicultural Assistance Services Mississauga	123,646
• Ottawa Carleton Immigrant Services Ottawa	152,952
Manitoba Region—	
• Citizenship Council of Manitoba Winnipeg	224,264
• Manitoba Interfaith Immigration Winnipeg	108,621
Saskatchewan Region—	
• Regina Open Door Society Regina	108,650
• Saskatoon Open Door Society Saskatoon	101,650
Alberta/Northwest Territories Region—	
• Calgary Catholic Immigration Society Calgary Alta	163,909
• Calgary Immigrant Aid Society Calgary Alta	172,480
• Catholic Social Services Edmonton Alta	248,523
• Edmonton Mennonite Society for Assistance Edmonton Alta	118,586
British Columbia/Yukon Territory Region—	
• Immigrant Services Society of BC Vancouver BC	299,855
• Multilingual Orientation Services Association for Immigrant Communities MOSAIC Vancouver BC	143,065
• Orientation Adjustment Services for Immigrants OASIS Vancouver BC	107,383
• Surrey Delta Immigrant Services Society Surrey BC	151,550
• United Chinese Community Enrichment Services Society Sucess Vancouver BC	317,327
Host Program $999,042	
Ontario Region—	
• Metro Toronto Host Committee Toronto	121,474
• Metro Toronto Host Program Toronto	103,345
Settlement Language Training Program $6,837,170	
British Columbia/Yukon Territory Region—	
• Immigrant Services Society of BC Vancouver BC	182,425
• Multilingual Orientation Services Association for Immigrant Communities Vancouver BC	200,170
• Orientation Adjustment Services for Immigrants Vancouver BC	180,582
• Surrey Delta Immigrant Services Surrey BC	125,964
• United Chinese Community Enrichment Services Society Sucess Vancouver BC	193,679
National Headquarters—	
• International Organization for New York NY	1,630,201
Saskatchewan Region—	
• Regina Open Door Society Regina	103,774
Alberta/Northwest Territories Region—	
• Edmonton Catholic School District #7 Edmonton Alta	119,950
• Edmonton Mennonite Society for Assistance Edmonton Alta	123,670
Refugee Backlog Information Program $2,131,539	
Ontario Region—	
• Multicultural Assistance Services Mississauga	116,797
• Toronto Refugee Info & Drop In Ctr Toronto	138,964

ENERGY, MINES AND RESOURCES
$347,691,596[8]

Department $347,102,577[8]

	$
Grants in support of organizations associated with the research, development, management and promotion of Energy, Earth Sciences Technology and Mineral Resource related issues $232,300	
University of Calgary for the Canadian Energy Research Institute $175,000	
• University of Calgary Calgary Alta	175,000
Earth Sciences, Energy and Minerals Research $1,396,000	
• McGill University Montreal Que	112,131
Contributions in support of organizations associated with the research, development, management and promotion of Energy, Earth Sciences Technology and Mineral Resource related issues $1,116,621	
Canadian Exploration and Development Program payments $1,301,336	
• Alberta Energy Co Ltd Calgary Alta	701,946
• Canagrad Geophysics Ltd Calgary Alta	130,000
Canada/Nova Scotia Resource Revenue Fund $14,227	
In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland $23,865,116	
• Canada Newfoudland Offshore Development Fund St John's Nfld	23,865,116
Contribution to the Canada/Newfoundland Offshore Petroleum Board $2,410,000	
• Canada/Newfoundland Offshore Petroleum Board St John's Nfld	2,410,000
Canada/Nova Scotia Offshore Petroleum Board $875,000	
• Canada/Nova Scotia Offshore Petroleum Board Halifax NS	875,000
In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia $2,825,892	
• Province of Nova Scotia Provincial Tax Commission Halifax NS	2,825,892
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction of the Montreal extension of the Interprovincial Pipe Line System $8,352,211	
• Interprovincial Pipe Line Limited Edmonton Alta	8,352,211
Petroleum Compensation ($867,731)[8]	
• Turbo Resources Ltd Calgary Alta	(867,731)
In support of Laval University for a scholarship program $135,000	
• Groupe de recherche en économie de l'énergie Quebec Que	135,000
Natural Gas Laterals Program $1,678,790	
• Gaz Métropolitain E&E Montreal Que	1,678,790
Federal share of the Canadian Electrical Association Research and Development Program $1,732,000	
• Canadian Electrical Association Montreal Que	1,732,000
In support of a Transportation Energy Conservation and Oil Substitution $27,459	
New Technology—Energy Conservation and Oil Substitution $507,307	
• Canadian Electrical Association Montreal Que	209,013
In support of government-industry activities for development of new liquid fuels $380,000	
• Canadian Gas Association Don Mills Ont	230,000
• Propane Gas Association of Canada Inc Calgary Alta	150,000
Natural Gas Vehicles $316,550	
• BC Gas Inc Vancouver BC	266,300
Canadian Homebuilders Association $16,500	
Low Cost Energy $782,353	
• CIPEC The Canadian Textile Institute Ottawa Ont	300,000
• Coordinating Council Trustee c/o Canadian Hospital Association Ottawa Ont	171,811
In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy $2,489,129	
• ICI Autocolor Toronto Ont	144,597
• Guertin Bros Coating and Sealants Winnipeg Man	136,921
• Imperial Oil Limited North York Ont	225,600
• Nor-am Electrical Limited Markham Ont	435,590
• Powerplex Technologies Inc Downsview Ont	149,109
• Pulp and Paper Research Institute of Canada Pointe Claire Que	810,245
• Stackpole Limited Toronto Ont	443,494
Prairie Agricultural Machinery Institute $10,500	
In support of commercial-scale demonstration of advanced electrolytic hydrogen production $728,724	
• Hydrogen Industry Council Montreal Que	324,624
• University of Toronto Toronto Ont	350,000
Canada/PEI Cooperation agreement on Alternative Energy Development and Energy Efficiency $789,433	
• Maritime Electric Company Ltd Charlottetown PEI	100,000
• Prince Edward Island Energy Corporation Charlottetown PEI	618,848
In support of Vancouver Island Pipeline project $137,695,072	
• Pacific Coast Energy Corporation Vancouver BC	137,695,072
Contribution to the Asbestos Strategy $2,499,429	
• The Asbestos Institute Montreal Que	2,499,429
Ocean Drilling Program $1,757,593	
• National Science Foundation Washington DC USA	1,757,593
Alberta Oil Sands Technology and Research Authority (AOSTRA) $269,362	
• Provincial Treasurer Edmonton Alta	217,500
Institute of Man and Resources $104,689	
• Institute of Man and Resources/AWTS Charlottetown PEI	104,689
ORTECH International $396,000	
• ORTECH International Mississauga Ont	396,000
OSLO Integrated Oil Sands $35,353,750	
• OSLO Alberta Limited Calgary Alta	35,353,750
Queen's University—Centre for Resource Studies $196,000	
• Queen's University Kingston Ont	196,000
Contributions to provinces for program delivery under the Mineral Development Agreements $3,817,238	
• Centre Canadien d'Automation Montreal Que	300,000
• Centre de Technologie Noranda Pointe Claire Que	108,799
• Magnola Joint Venture Montreal Que	278,283
• Minister of Finance Brandon Man	189,537
• Ministre des Finances du Quebec Quebec Que	1,894,020
• Minova Inc Toronto Ont	250,000
• Treasurer of Ontario Toronto Ont	279,000
Canadian Electrical Association-Pollution Control $144,793	
• Canadian Electrical Association Toronto Ont	144,793
Hibernia Development Project $30,683,536	
• Husky Oil Operations Limited Ottawa Ont	21,538,947
• Hibernia Management Development Company Ltd St John's Nfld	9,144,589
Hibernia Development Project-Repayable $251,839	
• Hibernia Management Development Company Ltd St John's Nfld	113,033
• Internation Gas Union Federal Republic of Germany	138,806
Gas Research Institute $37,120	
Canada/Saskatchewan Heavy Oil Agreement $184,649	
• Saskatchewan Energy and Mines Publications Regina Sask	184,649
Contribution to the Province of Quebec related to the Eastern	

ENERGY, MINES AND RESOURCES—*Concluded*

	$
Quebec-Development Plan $1,608,030	
• Gouvernement du Quebec Quebec Que	1,608,030
Class Contribution to the International Energy Agency $856,580	
• IEA Coal Research	152,047
• Netherlands Energy Research Foundation The Hague Netherlands	209,367
• Novem BV Credit Lyonnais Bank Nederland NV Sittard Netherlands	229,351
Northern Canada Power Commission $20,401	
Canadian Exploration Incentives Program payments $79,936,779	
• Agnico-Eagle Mines Limited Toronto Ont	300,000
• American Eagle Petroleums Ltd Calgary Alta	588,452
• Anderson Exploration Ltd Calgary Alta	878,368
• Bapty Research Limited Kimberley BC	225,000
• Breakwater Resources Ltd Vancouver BC	300,000
• Brie Resources Ltd Calgary Alta	348,961
• Canadian 88 Energy Corp Red Deer Alta	541,621
• Canamax Resources Inc Vancouver BC	474,980
• Chauvco Resources Ltd Calgary Alta	211,154
• Clearport Petroleums Ltd Calgary Alta	146,465
• CMP 1990 Resource Partnership and Company Limited Toronto Ont	5,066,153
• Coho Resources Ltd	424,813
• Continental Gold Corporation Vancouver BC	300,000
• Deep Basin Petroleum Corp Calgary Alta	145,541
• Devnic Energy Inc Calgary Alta	126,069
• Discovery West Corp Calgary Alta	351,540
• Dynalta Drilling 90 Corp Calgary Alta	586,402
• Dynamic Oil Ltd Vancouver BC	370,500
• Encor Inc Calgary Alta	1,646,994
• Gardiner Oil and Gas Limited Calgary Alta	418,514
• Geddes Resources Limited Toronto Ont	300,000
• Goldbelt Mines Inc Vancouver BC	187,592
• Greenstone Resources Ltd Toronto Ont	228,972
• Grosvenor Park Natural Gas Fund Limited Toronto Ont	946,894
• Homestake Mining Company Vancouver BC	1,713,263
• Joss Energy Ltd Toronto Ont	150,539
• Lasmo Canada Inc Calgary Alta	576,446
• Major General Resources Ltd Vancouver BC	180,189
• Middlefield Resource Fund 1990 Limited Partnership Toronto Ont	1,365,188
• Morgan Hydrocarbons Inc Calgary Alta	534,492
• New Jordan Petroleum Ltd Vancouver BC	159,336
• Newhawk Gold Mines Ltd Vancouver BC	120,000
• Nim and Company, Limited Partnership-1989 Vancouver BC	130,328
• Northwest Gold Corporation Toronto Ont	520,108
• Numac Oil & Gas Ltd Edmonton Alta	2,389,176
• Omega Hydrocarbons Ltd Calgary Alta	465,105
• Pan East Resources Inc Calgary Alta	188,388
• Pancontinental Oil Ltd Calgary Alta	548,620
• Pinnacle Resources Ltd Calgary Alta	165,960
• Princeton Mining Corporation Vancouver BC	599,999
• Quadron Resources Ltd Calgary Alta	245,391
• Ressources Minières Forbex Inc Rouyn-Noranda Que	300,326
• Ressources Minières Rouyn Inc Rouyn-Noranda Que	180,000
• Skyline Gold Corporation Vancouver BC	406,400
• Société d'Exploration Minière Mazarin Inc Quebec Que	129,482
• Summit Resources Limited Calgary Alta	1,064,674
• Truax Resources Corp Calgary Alta	140,816
• Ulster Petroleums Ltd Calgary Alta	943,331
• Voyager Energy Inc Calgary Alta	480,049

Atomic Energy Control Board $589,019

Grants to selected non-profit organizations which are furthering the development of nuclear safety standards $9,500

Grants to Canadian university post-graduate students in a science or engineering discipline related to the nuclear field $27,500

Contribution for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency $552,019

	$
• International Atomic Energy Agency Vienna Austria	552,019

ENVIRONMENT $50,383,055

Department $50,383,055

ADMINISTRATION PROGRAM $1,551,476

Contribution to the Canadian Council of the Ministers of the Environment in an amount equal to one third of its operating budget $741,124

• Canadian Council of the Ministers of the Environment Downsview Ont	741,124

Contributions to non-profit organizations for Environment Week projects $706,752

Participant Funding Program $103,600

ENVIRONMENTAL SERVICES PROGRAM $46,660,250

Grant to environmental non-government organizations $149,425

Grant to the Canadian Association of Geographers $7,000

Grant to the Canadian National Committee of the International Association on Water Pollution Research $5,000

Grant to Creston Valley Wildlife Management $100,000

• Creston Valley Wildlife Management Creston BC	100,000

Grant to Fur Institute of Canada $20,000

Grant to Wildlife Habitat Canada Foundation $2,931,513

• Wildlife Habitat Foundation Ottawa Ont	2,931,513

Grant to the Wildlife Toxicology Fund $166,000

• World Wildlife Fund Toronto Ont	166,000

Grant to the Economic Commission for Europe's Co-operative Program for Monitoring and Evaluation of the Long Range Transport of Air Pollutants $10,000

Grant to the Canadian Meteorological and Oceanographic Society $20,000

Grant for Meteorological Research $784,000

Grant to the Saskatchewan Water Corporation $6,000,000

• Saskatchewan Water Corporation Moose Jaw Sask	6,000,000

Grant to the Canadian Wildlife Federation $10,000

Grant to the Canadian Nature Federation $10,000

Contribution to provinces for flood damage reduction studies and flood risk mapping $2,256,587

• Edmonton Alta	668,128
• Fredericton NB	150,777
• Quebec Que	418,305
• Toronto Ont	329,198
• Victoria BC	500,000

Contribution to the Province of Quebec—Hydrometric Agreement $812,634

• Quebec Que	812,634

Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,870,000

• Toronto Ont	1,870,000

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species (CITES) $65,498

Contribution to the Province of Quebec—Water Quality and Monitoring Agreement $330,940

• Quebec Que	330,940

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contributions to provinces for implementation of water planning recommendations:
Saskatchewan—Qu'Appelle Valley $136,306

• Regina Sask	136,306

ENVIRONMENT—*Concluded*

	$
British Columbia—Fraser River Flood Control $1,750,000	
• Victoria BC	1,750,000
Contribution to environmental non-government organizations $192,431	
Contribution to the Organization for Economic-Cooperation and Development $95,000	
Contribution to the Fur Institute of Canada $460,000	
• Fur Institute of Canada Toronto Ont	460,000
Contribution to the Porcupine Caribou Management Board $9,050	
Contribution to the Province of Quebec—James Bay Agreement $83,187	
Contribution to the Province of Nova Scotia—Sydney Tar Ponds Clean-Up $8,229,086	
• Halifax NS	8,229,086
Contribution for Membership Fee—World Meteorological Organization $1,304,348	
Contribution for Meteorological Scholarships $85,000	
Contribution to the Canadian Environmental Network $545,000	
• Canadian Environmental Network Ottawa Ont	545,000
Contribution to provinces towards Federal-provincial water resources projects $146,400	
• Winnipeg Man	146,400
Contribution for the Environmental Partners Fund $4,700,698	
• Centre de formation en entreprise et récupération ltee Victoriaville Que	180,000
• Friends of Wye Marsh Midland Ont	176,893
Contribution to the Canadian Coalition on Acid Rain $80,000	
Contribution to the Convention on Wetlands of International Importance $19,083	
Contribution to the North American Waterfowl Management Plan $3,757,476	
• Ducks Unlimited Winnipeg Man	828,400
• Province of Alberta Edmonton Alta	375,000
• Nature Conservancy of Canada Toronto Ont	279,904
• Wildlife Habitat Canada Ottawa Ont	283,900
• Saskatchewan Wetlands Conservation Regina Sask	1,517,600
• Manitoba Habitat Corporation Winnipeg Man	200,000
Contribution to the World Wildlife Fund Canada $205,600	
• World Wildlife Fund Canada Toronto Ont	205,600
Contribution to the International Program on Chemical Safety (IPCS) of the World Health Organization $10,000	
Contribution to the Province of Quebec in order to implement the environmental initiatives in Quebec for the protection and clean-up of the St-Lawrence River $2,355,549	
• Quebec Que	2,355,549
Contribution to the Committee on the Status of Endangered Wildlife in Canada (COSEWIC) $10,000	
1992 United Nations Conference on Environment and Development $250,659	
• The Center for Our Common Future Geneva Switzerland	250,659
Contribution to the St Lawrence Action Plan, Conservation sector, Preservation of Habitats Program $300,000	
Technology Development Program for the St Lawrence Centre $289,574	
Grant to the Royal Society of Canada for the establishment of a bilingual scientific journal $666,000	
• Royal Society of Canada Ottawa Ont	666,000
Grant to the Canadian Energy Research Institute $50,000	
University Research Subventions Program, Great Lakes Water Quality $620,000	
Grant to the International Institute for Sustainable Development $1,750,000	
• International Institute for Sustainable Development Winnipeg Man	1,750,000
Grants to the Multilateral Fund of the Montreal Protocol $2,445,280	
• UN Multilateral Fund Secretariat Montreal Que	200,000
• UN Fund for Montreal Protocol on Ozone Layer New York NY USA	2,245,280
Grant to the Friends of Wye Marsh $300,000	
• Friends of Wye Marsh Midland Ont	300,000
Grant to the Société linnéenne du Québec $48,926	
Grants to universities for the St Lawrence Action Plan $167,000	
Class Grant to universities $35,000	
PARKS PROGRAM $2,171,329	
Grant in aid of the development of the International Peace Garden in Manitoba $30,000	
Grant to the Canadian Parks and Wilderness Society $20,000	
Contribution to the Federal-Provincial Parks Conference $16,564	
Canadian contribution to the World Heritage Fund $93,673	
Contribution for the Acquisition and Restoration of Tresler House $12,989	
Contribution to the Porcupine Caribou Management Board $6,250	
Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property $46,043	
Contribution to the Interagency Forest Fire Centre $32,925	
Contribution to the Jasper Townsite Committee $15,322	
Contribution to the International Council on Monuments and Sites $40,000	
Contribution to Canadian Man and the Biosphere Program $15,000	
Contribution to Compagnie Franche de la Marine $66,000	
Contribution to co-operating associations of Parks activities $245,285	
Contribution to the Army Museum $31,000	
Contribution to the International Union for Conservation of Nature and Natural Resources $158,681	
Contributions for cost sharing agreements to restore sites and structures of national historic significance $997,887	
• Meewasin Valley Saskatoon Sask	209,000
• Music Building Toronto Ont	394,000
• SS Moyie Kaslo BC	105,000
• St Thomas City Hall St Thomas Ont	250,000
Contribution to the International Union for Conservation of Nature and Natural Resources / Conservation Monitoring Centre $15,000	
Contribution to the World Wildlife Fund $65,000	
Contribution to the Town of Banff to pave Banff Avenue $150,000	
• Town of Banff Alta	150,000
Contribution to the University of Alberta Elk Study $20,000	
Contribution to the International Union for the Conservation of Nature—IV World Parks Congress $50,000	
Contribution to the Lake Louise Advisory Board $3,710	
University of British Columbia, Department of Soil Science $30,000	
Conribution to the Second Century Conservation Club—Senior Citizen Initiative $10,000	

EXTERNAL AFFAIRS $2,312,377,893

Department $219,635,855

	$
CANADIAN INTERESTS ABROAD PROGRAM $219,621,855	
Activities related to Pacific Economic Cooperation $250,000	
• Canadian Chamber of Commerce Ottawa Ont	250,000
Agency for Cultural and Technical Co-operation in Francophone Countries $7,094,771	
Asia-Pacific Foundation of Canada $500,000	
Asia-Pacific Foundation of Canada for program administration $575,000	
Atlantic Association of Young Political Leaders $1,000	
Atlantic Council of Canada $7,500	
Basel Convention on Hazardous Wastes Secretariat $60,000	
Canada Arab Business Council $100,000	
Canada Arab Business Council for United Arab Emirates Trade Office, Dubai $166,990	
Canadian Centre for Arms Control and Disarmement $100,000	
Canadian Council for the Americas $70,000	
Canadian Council on International Law $12,000	
Canadian Council Turkish Trade $32,000	
Canadian Fur Industry $160,000	
• The Fur Institute of Canada Toronto Ont	160,000
Canadian Institute of International Affairs $45,000	
Centre for Legislative Exchange $89,000	
Centre québécois de relations internationales de l'Université Laval $31,500	
Commonwealth Foundation $916,885	
Commonwealth Science Council $221,678	
Commonwealth Secretariat $3,116,715	
Commonwealth Youth Program $1,033,359	
Conference on Confidence and Security Building Measures $658,066	
Conference on Security and Co-operation in Europe $941,613	
Conseil africain et malgache de l'enseignement supérieur $20,000	
Contributions for economic assistance to Poland and Hungary $4,046,666	
• OCDE Ottawa Ont	196,246
• Prospectus Publications Ltd Ottawa Ont	102,759
• Canadian Executive Services Toronto Ont	732,206
• CPCS Ltd Montreal Que	195,000
• International Livestock Kempville Ont	780,000
• The German Marshall Fund US Washington DC USA	105,000
• Enterprise York Ottawa Ont	400,000
• Le Groupe Conseil Eduplus Inc Ottawa Ont	357,000
• Canadian Bar Foundation Ottawa Ont	117,100
• Organisation Can pour La Solidarite Montreal Que	132,129
• The Canadian Consortium Toronto Ont	225,000
Contributions for projects and development activities resulting from francophone summits $800,000	
Contributions for trade promotion in the Asia-Pacific Region $153,124	
• Canada Beef Export Federation Calgary Alta	150,000
Contributions to business to promote trade in the Asia-Pacific Region $200,000	
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $18,990,090	
Contribution under the Japan Science and Technology Fund $301,384	
• Synbar Laboratories Edmonton Alta	175,000
Conventional Stability Talks $513,460	
Customs Co-operation Council $350,193	
CSCE Secretariat $63,800	
CSCE conflict prevention $63,800	
CSCE office for free elections $31,900	
Defence support assistance to Non-NATO countries $25,793	
Electoral Mission Bangladesh $40,600	
Financial assistance in the field of disarmement and arms control $101,344	
Financial assistance in the field of disarmement and arms control $129,967	
Food and Agriculture Organization $11,833,926	
Foreign Service Community Association $20,000	
General Agreement on Tariff and Trade $3,088,664	
Grants for economic and political assistance to Central and Eastern Europe and the Soviet Union $500,000	
Grants for the development of Asian cultural awareness and language training $1,950,000	
• Asia Pacific Foundation Ottawa Ont	1,200,000
• Simon Fraser University Vancouver BC	200,000
• OCIB North York Ont	450,000
Canadian Chamber of Commerce for trade promotion purposes in the Asia-Pacific Region $2,043,000	
• Canadian Chamber of Commerce Ottawa Ont	2,043,000
Grants in aid of academic relations $17,330,215	
• World University Services Ottawa Ont	165,725
• Association of Universities and Colleges of Canada Ottawa Ont	6,011,697
• International Council for Canadian Studies Ottawa Ont	4,551,055
• Association for Canadian Studies in the US Washington DC	133,083
• Foundation for education exchange between Canada and US Ottawa Ont	230,500
• The foundation for Canadians Ottawa Ont	110,375
• Shastri-Indo Canadian Institute Calgary Alta	315,000
Grants in aid of cultural relations $6,602,833	
• Carbone 14 Montreal Que	217,000
• Les Grands Ballets Canadiens Montreal Que	385,000
• National Arts Centre Orchestra Ottawa Ont	200,000
• Padac Art Foundation Toronto Ont	310,000
• Royal Winnipeg Ballet Winnipeg Man	775,000
• The Canadian Council Ottawa Ont	180,000
• Theatre Repere Quebec Que	238,000
• Toronto Symphony Orchestra Toronto Ont	305,500
• Cirque du Soleil Montreal Que	377,000
• O Vertigo danse Montreal Que	135,920
• Ballet British Columbia Vancouver BC	110,000
Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council $4,978,976	
• City of Ottawa Ottawa Ont	2,264,461
• Village of Rockcliffe Park Ont	1,095,377
• City of Toronto Ont	1,347,211
Grants to monitor sanctions against South Africa $99,971	
Grants to promote dialogue on South African issues $1,810,451	
• South Africa Education Trust Fund Ottawa Ont	375,000
• GGBS Ottawa Ont	1,332,451
Grants to promote political and economic relationship with Asia/Pacific region $474,936	
Grants to selected persons or organizations to assist in the development of personnel in specialized fields of knowledge of importance to international trade development $980,000	

EXTERNAL AFFAIRS—*Continued*

	$
• CIBS University of BC Vancouver BC	100,000
• CIBS Carleton University Ottawa Ont	200,000
• CIBS Ecole des Hautes Etudes Commerciales Montreal Que	100,000
• CIBS University of Alberta Edmonton Alta	100,000
• CIBS Dalhousie University Halifax NS	100,000
• CIBS University of Saskatchewan Saskatoon Sask	100,000
• CIBS University of Western Ontario London Ont	100,000
• CIBS University of Manitoba Winnipeg Man	100,000

Grant to the Canadian Council for children and youth $38,000

Grants to the Canadian Group of the Trilateral Commission $30,000

Information campaign on the Northwest Atlantic Fishery $135,415

International Atomic Energy Agency $7,024,014

International Baccalaureat Office $5,000

International Business Research Centre $15,000

International Civil Aviation Organization $1,299,769

International Coffee Organization $101,696

International Customs Tariff Bureau $76,000

International Energy Agency $770,000

International Fund for Ireland $500,000

International Institute of Administrative Sciences $37,873

International Institute of Applied Systems Analysis $724,000

International Jute Organization $7,745

International Labour Organization $7,955,474

International Lead Zinc Study Group $55,878

International Maritime Organization $268,910

International Nickel Study Group $45,000

International Peace Academy $100

International Rubber Study Group $23,513

International Sugar Organization $197,221

International Tropical Timber Organization $28,594

Inter-American Institute for Co-operation on Agriculture $1,767,318

Canada/Latin America Opportunities Conference $150,000

Montreal Ozone Protocol Secretariat $94,049

Montreal World Trade Centre $100,000

North Atlantic Treaty Organization—Cost of civil administration $7,048,454

North Atlantic Treaty Organization—Science programs $1,893,979

North-South Institute $150,000

Nuclear Energy Agency of the OECD $404,000

Organization for Economic Co-operation and Development $6,974,455

Organization for Economic Co-operation and Development Centre for Education and Research $143,921

Organization of American States $4,938,441

Pan American Health Organization $4,737,341

Pan American Institute for Geography and History $10,000

Participation in activities of the international French-speaking community $5,907,024

Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park $578,677

	$
Payments under the Diplomatic Service (Special) Superannuation Act $223,204	
Permanent Court of Arbitration $13,350	
Quadrangular Forum $30,000	
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $7,129	
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française $63,955	
Steel Committee of the Organization for Economic Cooperation and Development $40,710	
Special Voluntary Fund of the Commonwealth Commonwealth Secretariat $164,020	
Technology development with Europe $347,869	
• APRO Ottawa Ont	140,000
Technology Inflow Program Fund $2,303,485	
Telecommunications Executive Management Institute of Canada $186,190	
The Colloque de l'Universite Laval $40,000	
United Nations Association in Canada $110,000	
United Nations Committee on the Elimination of all forms of Racial Discrimination $12,000	
United Nations Conference on Environment and Development $999,739	
United Nations Educational, Scientific and Cultural Organization $10,078,297	
United Nations for the Angola Verification Mission $353,754	
United Nations Fund for Indigenous Populations $35,000	
United Nations Industrial Development Organization $3,115,300	
United Nations Iran-Iraq Military Observer Group $860,918	
United Nations Interim Force in Lebanon $5,225,516	
United Nations Observer Group in Central America $1,200,391	
United Nations Organization $32,860,364	
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East $706,599	
United Nations Trust Fund for South Africa $40,000	
United Nations Voluntary Fund for the Environment $1,100,000	
Vienna Ozone Convention Secretariat $19,816	
World Health Organization $10,951,156	
World Intellectual Property Organization $518,062	
WNYE/PBS TV Brooklyn New York NY USA $50,000	
WORLD EXHIBITIONS PROGRAM $14,000	
Canada's fees for membership in the International Bureau of Expositions $14,000	

Canadian International Development Agency $2,092,742,038

Development assistance as education and training for individuals and for special program and project expenses directly related thereto $11,438,453	
• Association of Universities and Colleges of Canada Ottawa Ont	1,662,376
• Canadian Bureau for International Education Ottawa Ont	1,810,862
• Department of External Affairs Ottawa Ont	225,235
• Direction de la coopération internationale (SQAEE) Quebec Que	6,897,741

EXTERNAL AFFAIRS—*Continued*

	$
• International Centre for Ocean Development Halifax NS	261,945
• Natural Sciences and Engineering Research Council of Canada Ottawa Ont	310,000
Grants to the North-South Institute $750,000	
• North-South Institute Ottawa Ont	750,000
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto $159,280,000	
• Association des universités partiellement ou entièrement de langue francaise fonds international de coopération universitaire New York NY USA	561,300
• Canadian Bureau for International Education Ottawa Ont	171,117
• Commonwealth Fund for Technical Co-operation New York NY USA	18,760,000
• Commonwealth of Learning Ottawa Ont	700,000
• Conférence des ministres de l'éducation (French-speaking countries) Dakar Senegal	113,700
• Confejes Bourse Dakar Senegal	600,000
• Confejes Project Dakar Senegal	240,000
• Consultation Group International Ottawa Ont	18,200,000
• International Agricultural Research Centre Washington DC USA	153,750
• International Atomic Energy Agency Vienna Austria	1,250,000
• International Council for Research in Agroforestry New York NY USA	600,000
• International Institute for Educational Planning New York NY USA	335,000
• International Trade Centre Geneva Switzerland	1,300,000
• Onchocerciasis Control Program New York NY USA	1,800,000
• Programme spécial de développement de l'agence de coopération culturelle et technique New York NY USA	1,690,000
• Tropical Diseases Research Program New York NY USA	1,850,000
• United Nations Children's Fund Ottawa Ont	17,250,000
• United Nations Development Fund for Women New York NY USA	1,350,000
• United Nations Development Program New York NY USA	73,278,655
• United Nations Educational & Training Program for South Africa New York NY USA	350,000
• United Nations Fund for Population Activities Ottawa Ont	13,150,000
• World Bank Washington DC USA	500,000
• World Health Organization Ottawa Ont	4,700,000
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $161,391,413	
• ADM Agri Industries Ltd Windsor Ont	369,391
• Alta Wheat Pool Calgary Alta	194,832
• BC Pea Growers Ltd Armstrong BC	647,476
• Bergerco Canada Winnipeg Man	664,564
• BP Kent Flour Mills Ltd Virden Man	743,896
• Canada Packers Inc Toronto Ont	1,937,624
• Canadian Dairy Commission Ottawa Ont	9,791,385
• Canadian Wheat Board Winnipeg Man	58,972,180
• Canbra Foods Ltd Lethbridge Alta	786,805
• Connors Bros Ltd St John NB	7,573,824
• Continental Grain Company Canada Ltd Winnipeg Man	3,204,413
• Cook's Division of Parris & Heimbecke Hensall Ont	562,407
• CSP Foods Ltd Saskatoon Sask	538,500
• CSP Foods Ltd (HQ) Winnipeg Man	1,157,255
• Dover Flour Mills Cambridge Ont	1,540,997
• Ellison Milling Co Lethbridge Alta	563,582
• Finora Canada Ltd Surrey BC	348,798
• Fisheries Prices Support Board Ottawa Ont	2,860,000
• Food Agriculture Organization Geneva Switzerland	100,412
• Great Canadian Bean Co Inc Ailpa Craig Ont	204,698
• Hensall District Cooperative Inc Hensall Ont	619,403
• IMO Foods Ltd Halifax NS	429,440
• International Grain Trade Canada Inc Vancouver BC	150,503
• Maple Leaf Mills Ltd Rexdale Ont	11,681,823
• Ogilvie Flour Co Ltd Montreal Que	11,672,458
• Ontario Wheat Producers Chatham Ont	2,872,066
• P Janes & Sons Ltd Trinity Bay Nfld	125,443
• Parrish & Heimbecker Ltd Toronto Ont	201,800
• Pioneer Grain Co Ltd Winnipeg Man	538,463
• Proctor & Gamble Inc Toronto Ont	2,141,220
• Robin Hood Multifoods Ltd Montreal Que	4,899,783
• Roy Légumex Inc St Jean Baptiste Man	2,418,933
• Société des pêches de Newport Inc Newport Que	621,000
• SSC Revenu—Fund General Supply Hull Que	261,801
• WG Thompson & Sons Ltd Blenheim Ont	589,908
• World Bank Washington DC USA	113,548
• World Food Program Geneva Switzerland	28,887,457
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto $103,992,500	
• Adventist Development and Relief Oshawa Ont	254,350
• Canadian Council for International Cooperation Ottawa Ont	1,064,469
• Canadian Council of Churches Toronto Ont	2,133,666
• Canadian Physicians for Aid and Relief Toronto Ont	200,000
• Canadian Red Cross Society Ottawa Ont	5,420,750
• Care Canada Ottawa Ont	1,531,025
• Centre canadien d'études et de coopération internationale Montreal Que	160,000
• CUSO Ottawa Ont	242,500
• International Committee of the Red Cross Geneva Switzerland	12,810,000
• International Labour Office Ottawa Ont	600,000
• International Organization for Migration Geneva Switzerland	6,500,000
• League of Red Cross Societies Geneva Switzerland	2,520,000
• Organisation catholique canadienne pour le développement et la paix Montreal Que	280,000
• Oxfam-Canada Ottawa Ont	175,000
• Pan-American Health Organization Washington DC USA	1,315,000
• Save the Children Canada Toronto Ont	150,000
• Unicef Canada Toronto Ont	150,000
• United Nations Border Relief Operations Ottawa Ont	2,000,000
• United Nations Children's Fund Ottawa Ont	11,540,800
• United Nations Disaster Relief Organization Hull Que	2,485,000
• United Nations High Commissioner for Refugees Ottawa Ont	29,427,275
• United Nations Relief & Works Agency for Palestinian Refugees Ottawa Ont	11,651,000
• United Nations Development Program New York NY USA	375,000
• United Nations Special Coordinator for Afghanistan Hull Que	1,650,000
• World Food Programs Ottawa Ont	6,650,000
• World Health Organization Geneva Switzerland	761,450
• World Relief Canada Willowdale Ont	417,670
• World Vision Canada Mississauga Ont	730,000
• Young Men's Christian Association Canada Ottawa Ont	300,000
Grants to the International Centre for Human Rights and Democratic Development pursuant to section 28(c) of the International Centre for Human Rights and Democratic Development Act $3,000,000	
• International Centre for Human Rights and Democratic Development Hull Que	3,000,000
Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country government, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto $61,517,999	
• Adventist Development and Relief Agency Oshawa Ont	1,126,857
• African Association Public Administration Addis Ababa Ethiopia	299,755
• Aga Khan Foundation Canada Toronto Ont	2,385,284
• Aide médicale internationale à l'enfance La Pocatière Que	187,671
• Asian Institute of Management Bangalore India	182,069
• Assistance médicale internationale Montreal Que	450,000
• Association of Management and Training for Institutions Eastern & Southern Africa	228,383

EXTERNAL AFFAIRS—*Continued*

	$
• Association Institution Management Francophone Africa Abidjan Ivory Coast	113,000
• Association of Canadian Community Colleges Toronto Ont	105,000
• Association québécoise des organismes de coopération internationale Montreal Qué	901,572
• Canadian Consortium of Management Schools Calgary Alta	469,060
• Canadian Federation Deans Management Saskatoon Sask	270,596
• Canadian International Development Agency Hull Qué	1,101,956
• Canadian Lutheran World Relief Winnipeg Man	2,380,455
• Canadian Organization Development Ottawa Ont	4,655,000
• Canadian Red Cross Society Ottawa Ont	358,187
• Canadian Teacher's Federation Ottawa Ont	129,493
• Carrefour Tiers-Monde Inc Québec Que	123,480
• Centre africain de formation et de recherche pour le développement Tanger Maroc	162,377
• Centre amitié de solidarité internationale Thetford Mines Que	150,861
• Club 2/3 Inc Montreal Que	1,350,500
• Collaboration santé internationale Quebec Que	580,000
• Common Heritage Program Ottawa Ont	177,856
• Commonwealth Association of Tax Administrators London United Kingdom	202,336
• CUSO Ottawa Ont	125,190
• Development Education Centre Toronto Ont	151,158
• Development Education Coordinating Council of Alberta Calgary Alta	702,485
• Eastern and Southern African Management Institute Arusha Tanzania	594,141
• Ecole des hautes études commerciales Montreal Que	115,000
• Entraide Missionnaire Inc Montreal Que	100,100
• Federation of Canadian Municipalities Ottawa Ont	2,800,293
• Fondation Jules et Paul-Emile Léger Outremont Que	4,650,000
• Foster Parents Plan of Canada Toronto Ont	5,300,000
• Gestion Nord-Sud Inc Outremont Que	577,478
• Groupe Action Nord-Sud Montreal Que	101,301
• Groupe d'appui et de développement institutionnel Montreal Que	300,000
• Institut national de la recherche scientifique Montreal Que	1,125,000
• Interchurch Fund for International Development Toronto Ont	2,750,000
• International Development Education Resources Association Vancouver BC	136,000
• International Institute for Sustainable Development Winnipeg Man	1,000,000
• Jeunesse du Monde Quebec Que	330,000
• K-W Overseas Aid Inc Waterloo Ont	117,224
• London Cross Cultural Learner Centre London Ont	186,024
• Manitoba Council for International Cooperation Winnipeg Man	447,933
• Manitoba Institute of Management Winnipeg Man	691,338
• Mennonite Central Committee Canada Winnipeg Man	3,391,450
• Organisation catholique canadienne Montreal Que	7,866,645
• Oxfam-Quebec Montreal Que	1,112,390
• Oxfam-Canada Ottawa Ont	132,550
• Plan Nagua Inc Quebec Que	109,105
• Prodeva Tiers-monde Laprairie Que	554,600
• Queen's University Kingston Ont	225,322
• Saskatchewan Council for International Cooperation Regina Sask	504,499
• Save a Family Plan London Ont	293,001
• St Mary's University Halifax NS	169,754
• Third World Resource Centre (Windsor) Windsor Ont	104,036
• Unicef Canada Toronto Ont	105,690
• United Church of Canada Toronto Ont	163,826
• United Nations Association of Canada Ottawa Ont	153,670
• Université de Sherbrooke Sherbrooke Que	470,000
• University of British Columbia Vancouver BC	488,987
• University of Calgary Calgary Alta	136,400
• University of Manitoba Winnipeg Man	163,961
• Victoria International Development Education Association Victoria BC	147,383
• World Food Day Association of Canada Ottawa Ont	199,500

	$
Grants to international non-government organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto $20,620,335	
• African Association for Literacy and Adult Education Nairoba Kenya	533,500
• African International Council Ottawa Ont	105,000
• Approtech Asia Manila Philippines	142,500
• Asian Cultural Forum Development Bangkok Thailand	100,000
• Association Promotion Initiative Camerounaise Africa	111,000
• Caribbean Conservation Association St Michael Barbados	130,000
• Centre for African Studies Nairobi Kenya	440,000
• Comité international liaison corps pour alimentation Waltham USA	197,000
• Commonwealth Trade Union Council London England	125,000
• Consejo Education Adultos America Latina Santiago Chili	370,000
• Department of External Affairs Ottawa Ont	436,999
• Defence for Children International Geneva Switzerland	143,000
• Disabled People's International Winnipeg Man	473,860
• Environment Liaison Centre Nairobi Kenya	271,500
• Foundation for International Training Don Mills Ont	418,400
• Global Committee Parliamentarians Population Development New York NY	276,000
• Innovation et réseaux pour développement Geneva Switzerland	193,500
• Institut africain pour développement Abidjan Ivory Coast	450,000
• Instituto Internacional de Medio Ambiente y Desarrollo Buenos Aires Argentina	195,000
• Inter-American Institute Human Right Ste-Foy Que	101,250
• Inter-American Legal Service Association Bogota Colombia	145,000
• Inter-American University Association Ste-Foy Que	250,000
• International Centre for Law and Development New York NY USA	115,000
• International Communication Management Population Program Selangor Malaysia	315,000
• International Council for Adult Education Toronto Ont	721,595
• International Development Law Institute Rome Italy	170,000
• International Federation for Family Life Promotion Washington DC USA	216,300
• International Federation Institute Advanced Study Trieste Italy	219,000
• International Ocean Institute Halifax NS	343,000
• International Planned Parenthood Federation London England	6,534,410
• International Union Conservation Nature Gland Switzerland	166,000
• International Union Science Study Population Liege Belgium	107,762
• Intosai Development Initiative Ottawa Ont	180,500
• ISIS International Rome Italy	205,000
• Latin American Institute of Transnational Studies Santiago Chili	230,200
• Network Community Oriented Educational Institutions for Health Sciences Maastricht Netherlands	179,000
• Pan-African Institute for Development Geneva Switzerland	850,000
• Population Council New York NY USA	213,700
• Society for International Development Washington DC USA	169,300
• Third World Academy of Sciences Trieste Italy	349,523
• Union pour étude de la population africaine Dakar Senegal	232,300
• Women's International Cross Cultural Exchange Geneva Switzerland	135,500
• Women's World Banking New York NY USA	270,000
• World Council Indigenous People Ottawa Ont	341,000
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian international and regional institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto $914,351,749	
• AJ Graham Engineering Ottawa Ont	127,230
• ARA Group Inc Toronto Ont	5,955,366

EXTERNAL AFFAIRS—*Continued*

	$
• Abitibi Price Montreal Que	2,442,200
• Abonyi George Ottawa Ont	105,289
• Adam Authier Boyer Shea Brossard Que	2,040,930
• ADI Ltd St John NB	848,830
• Affiliated Customs Brokers Ltd Montreal Que	121,418
• African Development Bank Ivory Coast Africa	588,840
• African Economic Research Consortium New York NY USA	138,750
• African Medical and Research Foundation Pickering Ont	1,587,506
• Aga Khan Foundation Canada Toronto Ont	3,321,456
• Agri Consult Inc Montreal Que	152,715
• Agricultural Development Corp of Saskatchewan Regina Sask	560,854
• Agriteam Canada Calgary Alta	477,097
• Agritecsult Montreal Que	1,574,347
• Agrodev Can Inc Ottawa Ont	3,997,930
• Alberta Advance Education Edmonton Alta	1,352,147
• Alcan Aluminium Ltée Montreal Que	3,477,488
• Alcan Wire and Cable Toronto Ont	6,831,670
• Alfex Inc St-Jérôme Que	569,716
• Algoma Steel Corporation Ltd Sault Ste Marie Ont	120,000
• Algonquin College of Applied Arts and Technology Ottawa Ont	425,273
• Alik International Commodities Inc Montreal Que	570,225
• Almax International Inc St-Laurent Que	352,980
• Alsthom International Inc Brossard Que	623,940
• Amalgamated Railway Supplies Montreal Que	128,335
• Ambassade de l'Algérie Ottawa Ont	900,000
• Ambassade du Cameroun au Canada Ottawa Ont	488,237
• Ambassade du Royaume du Maroc Ottawa Ont	1,065,703
• Amtrom Construction Inc St-Laurent Que	649,586
• Angaladian Hagop Montreal Que	123,126
• Apor International Outremont Que	377,516
• Apotex Inc Weston Ont	690,831
• Appui Inc Sherbrooke Que	622,648
• Armature Bois-Franc Inc Victoriaville Que	162,141
• Armtec Inc (Ont) Guelph Ont	997,430
• Asea Brown Boveri Inc St-Laurent Que	1,220,519
• Asia Pacific Fondation Vancouver BC	881,500
• Associated Engineering International Ltd Burnaby BC	1,133,952
• Association internationale des maires francophones Quebec Que	1,982,074
• Association of Canadian Community Colleges Toronto Ont	4,645,301
• Association of Universities and Colleges of Canada Ottawa Ont	8,446,438
• Association Pringle Roche Quebec Que	1,615,409
• Association québécoise des organismes de coopération internationale Montreal Que	225,000
• Asstech Conseils Ltée Quebec Que	158,261
• Atlas Polar Co Ltd Toronto Ont	121,221
• Atomic Energy of Canada Ltd Ottawa Ont	113,010
• Auditor General, Office of the Ottawa Ont	936,231
• Aveiro Construction Ltd Dorchester Ont	653,024
• BC Hydro And Power Authority Vancouver BC	814,847
• BG Checo International Ltd Anjou Que	112,333
• BW Rig Repair & Supply Edmonton Alta	268,577
• Balfour Beatty Canada Ltd Edmonton Alta	567,055
• Banff Centre for Continuing Education Banff Alta	149,490
• Bank of Canada Ottawa Ont	216,085
• Bank of Ghana Accra Ghana	4,516,875
• Bank of Zambia Lusaka Zambia	8,400,240
• Banque Mondiale Washington DC USA	300,000
• Banque Royale du Canada Montreal Que	3,199,284
• Barclays Bank of Canada Toronto Ont	1,034,593
• Bard Canada Inc Mississauga Ont	195,240
• Basic International Training & Consulting Ltd Calgary Alta	365,282
• Bendas Multinational Business Cons Gloucester Ont	441,145
• Berocan International Inc Montreal Que	379,924
• Blais McNeil Lussier et Associés Ste-Foy Que	1,919,921
• Boileau & Associés Inc Gatineau Que	188,375
• Bois et placages généraux Ltée Longueuil Que	225,000
• Bokari Safdar H Nepean Ont	106,415
• Bombardier Ltd Montreal Que	558,622
• Bovipharm Inc Montreal Que	322,590
• Brandon University Brandon Man	834,558
• Breuvage Nora Inc. (Les) Mirabel Que	700,609
• Brown Boveri Zimbabwe (PVY) Ltd Harare Zimbabwe	867,041
• Bureau d'étude des lignes de transport Inc (BELT) Montreal Que	861,737
• Bureau universitaire tunisien Ottawa Ont	756,000
• CAB International Oxon United Kingdom	148,694
• CATIE Turrialbo Costa Rica	167,616
• CC Consulting Ltd Ottawa Ont	113,146
• CDA Engineering Ltd Oakville Ont	891,893
• CFC International Montreal Que	727,024
• CIEPLAN Santiago Chili	256,247
• CPCS Ltd Montreal Que	1,838,787
• CRC Sogema Inc Longueuil Que	579,973
• CUSO Ottawa Ont	3,573,879
• Canac International Inc Montreal Que	1,094,335
• Canada Employment & Immigration Commission Ottawa Ont	299,116
• Canada Texaco Inc Mississauga Ont	3,350,762
• Canada Wire and Cable International Ltd Don Mills Ont	116,501
• Canadian B B R (1980) Inc Agincourt Ont	123,460
• Canadian Bureau for International Education Ottawa Ont	231,855
• Canadian Commercial Corporation Ottawa Ont	5,878,762
• Canadian Cooperative Association Ottawa Ont	3,097,007
• Canadian Council for International Cooperation Ottawa Ont	2,046,280
• Canadian Executive Service Organization Toronto Ont	302,113
• Canadian Federation of Deans of Management and Administrative Studies Ottawa Ont	3,769,854
• Canadian Forestry Service Ottawa Ont	1,272,030
• Canadian General Electric Co Ltd Peterborough Ont	2,515,616
• Canadian Helicopters Ltd Richmond BC	1,400,712
• Canadian Hunger Foundation Ottawa Ont	5,587,727
• Canadian Hydrographic Association Sydney BC	224,400
• Canadian Imperial Bank of Commerce Toronto Ont	946,679
• Canadian International Power Service Inc Mississauga Ont	454,967
• Canadian International Water Energy Consultants Niagara Falls Ont	2,151,290
• Canadian Organization Rehabilitation through Training Montreal Que	130,568
• Canadian Organization for Development through Education Ottawa Ont	289,421
• Canadian Public Health Association Ottawa Ont	623,721
• Canadian Society for Civil Engineering Montreal Que	250,000
• Canadian Trans-World Suppliers Ltd Edmonton Alta	282,829
• Canadian Wheat Board Winnipeg Man	6,133,950
• Candev Trading Company Inc St-Lambert Que	2,593,572
• Canpotex Inc Saskatoon Sask	15,691,070
• Capital Mack Inc Ottawa Ont	120,255
• Capricorp Ottawa Ont	459,730
• Cardium Services & Supply Ltd Edmonton Alta	341,568
• Care Canada Ottawa Ont	6,661,059
• Caribbean Agricultural Research Development Institute St Augustine Trinidad	689,272
• Caribbean Community Secretariat Georgetown Guyana	380,000
• Caribbean Development Bank St Michael Barbados	140,000
• Cascades Dismed Inc Ville d'Anjou Que	720,606
• Cascades Inc Montreal Que	849,241
• Caterpillar of Canada Mississauga Ont	896,373
• Cegep St-Jean-sur-Richelieu St-Jean-sur-Richelieu Que	123,610
• Centre canadian d'étude et de coopération internationale Montreal Que	7,305,752
• Centre d'études de gestion informatique recherche Montreal Que	964,947
• Centre International Agricultura Tropical New York NY USA	916,941
• Centro Internacional De Agricultura Tropical Cali Columbia	2,450,514
• Cerac Inc Laval Que	150,059
• Chaleur Fertilizer Ltd Petit Rocher NB	1,609,972
• Chamera Constructors (SNC) Montreal Que	2,249,101
• Champion Road Machinery Ltd Goderich Ont	552,592
• Chief Electoral Officer Ottawa Ont	905,348
• Children's Hospital of Eastern Ontario Ottawa Ont	181,500
• Christian Reform World Relief Committee Canada Burlington Ont	553,351
• Commonwealth Fund for Technical Cooperation London England	1,000,000
• Computer Modelling Group (CMG) Calgary Alta	379,320
• Cimmyt Mexico D M Mexico	4,384,678
• Clarke J O S North Vancouver BC	156,786

EXTERNAL AFFAIRS—*Continued*

	$
• Clarkson Gordon Chartered Accountants Ottawa Ont	334,029
• Club 2/3 Inc Montreal Que	973,204
• Coastal Associates & Consulting Ltd St John's Nfld	1,559,393
• Code International Ottawa Ont	1,091,663
• Cogesult Inc Montreal Que	4,394,793
• Collavino Inc Windsor Ont	2,090,874
• Comptroller General, Office of the Ottawa Ont	142,944
• Connaught Laboratories Ltd Willowdale Ont	4,492,811
• Consolidated Bathurst Newsprint Montreal Que	5,203,057
• Consortium BBL & Transconsult Montreal Que	1,038,484
• Consortium Cegir (Canada) Inc et N S Inter (Pêches) Inc Laval Que	250,768
• Consortium Liquigaz G P L Inc Montreal Que	201,648
• Consultants Pringle Ltée Montreal Que	317,667
• Consultants V F P Inc Trois-Rivières Que	955,351
• Consultation Nadeau International Inc Montreal Que	119,995
• Continuous Mining Systems Ltd Sudbury Ont	1,232,219
• Coopérative fédérée de Quebec Trois-Rivières Que	967,786
• Cooperative SCA l'Assomption l'Assomption Que	106,713
• Coopers & Lybrand Consulting Group Montreal Que	990,910
• Corma Inc Concord Ont	116,725
• Corner Brook Pulp & Paper Ltd Montreal Que	975,700
• Courey International Inc Montreal Que	317,848
• Crippen International Ltd Vancouver BC	2,401,604
• Cross Canada Electric Products Ltd Scarborough Ont	365,112
• D & S Petroleum Consulting Group Ltd Calgary Alta	4,106,085
• DLM Consortium Ottawa Ont	579,786
• DPA Group Inc Ottawa Ont	2,290,469
• DTI Telecom Inc Montreal Que	1,762,408
• Delcan International Corp Don Mills Ont	3,080,210
• Deloitte and Touche Guelph Ont	4,542,893
• Department of Agriculture of NB Fredericton NB	1,132,249
• Department of Agriculture Ottawa Ont	10,076,263
• Department of Communications Ottawa Ont	252,587
• Department of Energy Mines and Resources Ottawa Ont	341,121
• Department of External Affairs Ottawa Ont	150,174,807
• Department of National Revenue Taxation Ottawa Ont	1,128,614
• Department of Public Works Ottawa Ont	738,213
• Department of Secretary of State Hull Que	111,949
• Department of Transport Ottawa Ont	2,051,572
• Dessau et Associés international Ltée Laval Que	3,326,277
• Diamant Boart Craelius Inc North Bay Ont	205,735
• Dillon Reid International Montreal Que	445,655
• Dipix Technology Inc Ottawa Ont	379,057
• Diversitel Communications Inc Nepean Ont	253,451
• Dolbec Nicholas St-Laurent Ile d'Orleans Que	103,072
• Dominion Bridge Sulzer Inc Lachine Que	1,211,713
• Dominion Raw Materials Ltd North Vancouver BC	23,074,979
• Domtar Fine Papers Montreal Que	605,570
• Domtar Inc Montreal Que	9,730,046
• Drummond McCall Inc Lachine Que	129,964
• Dupont Canada Mississauga Ont	507,696
• EDS Inter Inc Montreal Que	452,180
• ET Jackson & Associates Ltd Ottawa Ont	709,070
• East Canada Int Inc St John's Nfld	519,355
• Ecole des hautes études commerciales Montreal Que	1,495,458
• Ecole nationale d'administration publique Ste-Foy Que	1,521,593
• Ecole Polytechnique de Montréal Montreal Que	5,080,104
• Economic Council of Canada Ottawa Ont	351,800
• EnRoute Winnipeg Man	167,060
• Entre centre d'informatique Montreal Que	105,500
• Equipment Sales & Services (1968) Inc Resdale Ont	227,582
• Ernst and Young Receiver for WUSC Ottawa Ont	9,331,187
• Esso Chemical Canada Edmonton Alta	3,994,518
• Eurocan Pulp & Paper Company Vancouver BC	1,529,572
• Experco Ltd Drummondville Que	609,512
• Federal Pioneer Ltd Toronto Ont	208,139
• Federation of Canadian Municipalities Ottawa Ont	1,353,982
• Filiatrault McNeil & Associés Inc Laval Que	274,589
• Fleck Hydraulics & Pumps Vancouver BC	187,818
• Fletcher Challenge Canada Ltd Vancouver BC	1,031,591
• Fonds d'équipement des Nations Unies New York NY USA	200,000
• Fording Coal Ltd Calgary Alta	3,620,589
• Foster Wheeler SNC Consortium Niagara Falls Ont	2,408,323
• Foundation for International Training Don Mills Ont	997,767
• Foundation Skanska Joint Venture Danderad Sweden	180,803
• Gasco Manufacturing Ltd Weston Ont	309,111
• Gauff Tecsult Abidjan Burkina Faso	158,022
• GE Canada Inc Locomotive Division Montreal Que	2,680,670
• General Motors Canada Diesel Division London Ont	401,093
• General Motors Market Development of Canada Oshawa Ont	426,885
• Géophysique GPR international Inc Longueuil Que	890,895
• Gillespie Munro Inc Montreal Que	211,880
• Goodman Manufacturing Co of Canada Bedford Park Illinois USA	172,949
• Goss Gilroy & Associates Ltd Ottawa Ont	184,053
• Gouvernement du Quebec Quebec Que	466,846
• Government of Bangladesh Dacca Bangladesh	2,791,559
• Graybridge International Consulting Inc Hull Que	717,790
• Grid Transmission Harare Zimbabwe	343,143
• Groupe A F H International Inc Montreal Que	746,722
• Groupe-conseil Eduplus Inc Montreal Que	1,563,111
• Groupe-conseil Roche Ltée Ste-Foy Que	748,694
• Groupe-conseil Saguenay Chicoutimi Que	944,949
• Groupe Dryade Ltée Quebec Que	253,036
• Groupe L M B Experts-conseil Inc Montreal Que	629,732
• Groupe Poulin Thériault Ltée Quebec Que	1,366,052
• Groupe Sidam Minorex Montreal Que	840,130
• Gus Pech Manufacturing Company Inc Lemars Iowa USA	138,924
• H N Engineering Inc Burnaby BC	1,086,992
• Hauts Monts Inc Beauport Que	232,000
• Hawker Siddeley Can Inc Trenton NS	129,750
• Hayward Burry Ltd Glovertown Nfld	119,999
• Hesper Management Corporation Gloucester Ont	123,341
• Hewitt Equipment Ltd Pointe-Claire Que	691,239
• Hickling Corporation Ottawa Ont	405,230
• Hitesi Products Inc St-Laurent Que	384,761
• Honco Inc Bernières Que	128,267
• Hope International Development Agency New Westminster BC	892,126
• Horizon Pacific Consultant Ltd Vancouver BC	432,964
• Horizons of Friendship Toronto Ont	153,856
• Human & Research Development Ltd Winnipeg Man	193,364
• Hummelen Rummelt Islamabad Pakistan	231,492
• Hydro-Quebec International Montreal Que	2,745,353
• Hydrolec Turbines Canada Inc Granby Que	368,431
• IDA (Inter Development Association Ltd) Ottawa Ont	16,183,861
• IP Constructors Ltd Calgary Alta	183,515
• Idées internationales Inc Montreal Que	382,045
• Iezzi Raymond Iezzi Consulting Inc St-Jean-sur-Richelieu Que	111,222
• India High Commission Ottawa Ont	2,071,746
• Industries de préservation du bois Ltée Mascouche Que	151,150
• Information Age Inc Niagara Falls Ont	119,492
• Institut de développement Nord-Sud Lapocatière Que	2,212,872
• Institute of Development Management Gaborone Botswana	718,586
• Intagro Consultants Inc Montreal Que	558,489
• Inter City Papers Ltd Lachine Que	826,739
• Inter Pares Ottawa Ont	426,812
• Intera Kenting Earth Science Ltd Nepean Ont	2,140,097
• Intercomp Kanata Management Ltd Calgary Alta	609,381
• International Bank for Reconstruction & Development Washington DC USA	1,589,563
• International Board Marketing Association Montreal Que	943,498
• International Briefing Associates Inc Vancouver BC	1,300,835
• International Centre for Ocean Development Halifax NS	2,649,582
• International Commodities Export Company Canada Oakville Ont	5,086,466
• International Council for Research in Agro Forestry Nairobi Kenya	1,269,499
• International Development Research Centre Ottawa Ont	3,015,606
• International Institute of Tropical Agriculture Abadan Nigeria	400,000
• International Rail Consultant Vancouver BC	2,426,905
• International Rice Research Institute Manila Philippines	460,264
• International Service for National Agricultural Research The Hague Netherlands	591,706
• International Union for Conservation of Nature and Natural Resources Gland Switzerland	200,000
• IPSCO Inc Regina Sask	371,010

EXTERNAL AFFAIRS—*Continued*

	$
• Irco Automation Inc Brantford Ont	224,634
• Ironwood Consulting Services Almonte Ont	124,609
• Island Fertilizers Ltd Charlottetown PEI	991,221
• Janin Construction Ltée Montreal Que	355,576
• Jarvis Clark Company Ltd Burlington Ont	697,491
• John Van Nostrand Associates Ltd Toronto Ont	247,969
• Justice Minerals Inc Oakville Ont	755,265
• KB Watson Engineering Inc Kanata Ont	153,088
• K Bird Project Kathmandu Nepal	1,201,528
• KPA Engineering Ltd Victoria BC	148,592
• Kenya High Commission Ottawa Ont	3,653,026
• Kessler Technology Canada Inc St-Eustache Que	2,592,297
• Kilborn & Associés Ltée Brossard Que	1,647,239
• Knelson International Sales Inc Langley BC	1,051,274
• Kuehne and Nagel International Ltd Montreal Que	277,034
• L Jam Inc Plessisville Que	326,284
• L & K International Video Training Toronto Ont	292,104
• Lafarge Canada Inc Montreal Que	123,274
• Lake Utopia Paper St Georges NB	890,082
• Lalonde Claude Halifax NS	123,218
• Lamontagne Alain Sillery Que	104,453
• Lavalin Aviation Canada Montreal Que	300,900
• Lavalin formation corporation Inc Montreal Que	1,588,477
• Lavalin International Inc Montreal Que	706,051
• Lavalin Transport Inc Montreal Que	218,187
• Lemire Martial R Montreal Que	102,016
• Lep International Inc Vancouver BC	147,191
• Locweld Inc Candiac Que	178,794
• MMB Rural Development Corporation Ottawa Ont	186,159
• Machinerie idéale compagnie Ltée St-Césaire Que	494,050
• Maheux Noiseux & Cie Montreal Que	1,556,824
• Mack Canada Inc (HQ) Oakville Ont	547,853
• Mallette International Inc Montreal Que	327,892
• Mallette Major Martin Montreal Que	781,668
• Manitoba Hydro Winnipeg Man	1,049,691
• Manitoba Institute of Management Winnipeg Man	800,728
• Manufacture d'appareillage électrique de Cahors Cedex France	304,220
• Marine Industries Ltd Tracy Que	1,492,459
• Marshall Macklin Monaghan Ltd Thornhill Ont	398,750
• Massey Ferguson Industries Ltd Lachine Que	378,902
• Massey Ferguson Industries Ltd Toronto Ont	213,354
• Maunder & Britnell Engineering Ltd Nepean Ont	143,934
• McElhanney Geosurveys Ltd Vancouver BC	241,535
• Med Pro Dex Victoriaville Que	1,869,678
• Meditaix Import Export Inc Chomedey Que	382,503
• Mega Engineering Ltd Calgary Alta	223,350
• Memorial University Newfoundland St John's Nfld	108,325
• Mennonite Economic Development Association of Canada Winnipeg Man	1,245,079
• Met Chem Matthews Joint Venture Montreal Que	2,828,419
• Mil Davie Inc Lauzon Que	166,819
• Miles Simon R Toronto Ont	131,769
• Minister of Finance Republic of Indonisia Jakarta Indonesia	2,636,062
• Ministère relations internationales Gouvernement du Quebec Quebec Que	2,261,893
• Mitel Corp Kanata Ont	1,998,725
• Modern Track Machinery Can Ltd Mississauga Ont	2,565,064
• Monenco Consultants Ltd (Alta) Calgary Alta	244,781
• Monenco Consultants Ltd (Que) Montreal Que	819,244
• Monenco Teshmont Ontario & Manitoba Montreal Que	515,376
• Monitec Consultants International Inc Hull Que	175,694
• Montreal Engineering Company Ltd Montreal Que	1,815,813
• ND Lea & Associates Vancouver BC	335,278
• NS Inter Inc Montreal Que	1,088,694
• National Energy Corporation Trinidad West Indies	915,868
• Navigation Aeronav International Inc Dorval Que	279,478
• Nawitka Renew Research Consulting Ltd Victoria BC	804,317
• Nordco Ltd St John's Nfld	453,887
• Normand Richard Montreal Que	110,175
• Norr Airport Plang Associates Ltd Toronto Ont	160,485
• Northern Alberta Institute of Technology Edmonton Alta	366,996
• Northtown Ford Sales Thornhill Ont	175,774
• Northwest Hydraulic Consultants Vancouver BC	1,915,636
• Novacor Chemicals Ltd Calgary Alta	1,478,609
• Nutrite Inc Brossard Que	989,446
• O & T Agdevco Ltd Regina Sask	2,446,442
• Ontario Hydro Toronto Ont	5,537,002
• Ontario Institute for Studies in Education Toronto Ont	181,360
• Ontario International Cooperative Toronto Ont	1,347,189
• Ontario Ministry of Agriculture and Food Toronto Ont	1,120,161
• Ontario Ministry Natural Ressources Toronto Ont	584,387
• Open Learning Institute of BC Richmond BC	759,707
• OPIM Consultants Inc Edmunston NB	323,945
• Organisation canadienne pour la solidarité et le développement Montreal Que	936,517
• Organisation catholique canadienne pour le développement et la paix Montreal Que	740,000
• Organisation universitaire inter-américaine Ste-Foy Que	550,000
• Organization for Economic Cooperation and Development Paris France	803,000
• Organization of American States Washington DC USA	2,209,038
• Outboard Marine Corporation of Canada Peterborough Ont	1,026,483
• Oxfam-Canada Ottawa Ont	184,000
• PVU Inc Victoriaville Que	418,225
• PW Lorch & Associates Ltd Regina Sask	145,601
• Paccar International of Canada Nepean Ont	2,264,982
• Pamco Edmonton Alta	455,329
• Panalpina Inc Montreal Que	1,642,185
• Pan-American Health Organization Washington DC USA	1,321,472
• Peat Marwick and Partners Montreal Que	234,735
• Peat Marwick and Partners Ottawa Ont	150,536
• Pell Engine Service Co Ltd Mississauga Ont	135,769
• Pellemon International Inc Montreal Que	341,251
• Pelletier Daniel Montreal Que	103,492
• Phaneuf Gravelle Blain and Associates Montreal Que	159,267
• Phillips Barratt Kaiser Engineers Ltd Vancouver BC	789,960
• Photosur Inc Montreal Que	824,409
• Piteau and Associates Ltd Vancouver BC	568,977
• Plan Net Calgary Alta	181,655
• Plenty Canada Lanark Ont	1,098,900
• Pluritec Ltée Trois-Rivières Que	1,204,962
• Pluritec Shawinigan Inc Montreal Que	2,417,389
• Porteous Engineering Ltd Calgary Alta	125,530
• Potash & Phosphate Institute of Canada Toronto Ont	317,086
• Potash Co of Canada Ltd Toronto Ont	11,395,916
• Powell Equipment (1978) Ltd Winnipeg Man	218,474
• Price Waterhouse Canada Montreal Que	1,144,657
• Pringle Tecsult Inc Montreal Que	1,174,351
• Prodel Inc Beauport Que	105,870
• PSC Staff Development & Training Revenue Fund Ottawa Ont	119,197
• RL Walker and Partners Ltd Ottawa Ont	189,820
• RS Wallace & Associates Manotick Ont	123,591
• Racal (Canada) Inc Ottawa Ont	557,543
• Ramsen Engineering Associates Inc Halifax NS	160,650
• Raytheon Canada Ltd Waterloo Ont	940,211
• Redma Consultants Ltd Toronto Ont	133,417
• Reid Collins and Associates Ltd Vancouver BC	1,543,490
• Richards Packaging Inc Pointe-Claire Que	227,897
• Rousseau Sauvé Warren Inc Montreal Que	213,977
• Royal Architectural Institute of Canada Ottawa Ont	380,706
• Royal Canadian Mint Ottawa Ont	1,385,120
• Royal Canadian Mounted Police Ottawa Ont	170,472
• Ryerson International Development Centre Toronto Ont	1,379,678
• Ryerson Polytechnical Institute Toronto Ont	1,388,329
• SCAC Transport Canada Inc Lachine Que	1,351,263
• SLI NHC Joint Venture Montreal Que	410,584
• SNC Acres Chamera Suppliers Montreal Que	5,264,485
• SNC Group Montreal Que	1,881,899
• SNC Inc Montreal Que	3,582,385
• SRD Sustainable Resource Development Inc Ottawa Ont	350,113
• SR Telecom Inc St-Laurent Que	8,269,644
• Salasan Associates Inc Ottawa Ont	2,303,210
• Sander Geophysics Ltd Kanata Ont	334,593
• Sandwell Inc Montreal Que	321,893
• Sanofi santé animale Canada Inc Victoriaville Que	126,061
• Seaboard Lumber Sales Co Ltd Vancouver BC	390,594
• Segibel Canada International Inc Montreal Que	2,038,791
• Segitel Inc Montreal Que	7,588,633

EXTERNAL AFFAIRS—*Continued*

	$
• Sem Eng Ltd Ottawa Ont	113,255
• Semex Canada Guelph Ont	280,865
• Service Quebecair Inc Montreal Que	127,671
• Setym Technologies Inc Montreal Que	599,759
• Shawinigan Lavalin Engineering Co Ltd Montreal Que	1,813,583
• Shawmont Nfld Ltd St John's Nfld	903,397
• Shell Canada Ltd Calgary Alta	4,444,197
• Sicamex Paris France	155,206
• Sidam Inc (Le Groupe Minier) Montreal Que	1,005,644
• Sigesco Ltée St-Basile-le-Grand Que	110,098
• Signal Ford (1982) Inc Montreal Que	129,895
• Sima géographes conseils Ltée Montreal Que	135,853
• SM Consulting Group Cogesult Inc Consor Longueuil Que	2,317,931
• Société conseil C R C Maheu Nois Longueuil Que	488,985
• Société de coopérative pour le développement international Quebec Que	2,792,215
• Société de développement international Desjardins (1985) Levis Que	5,984,686
• Société d'ingénierie Cartier Ltée Montreal Que	362,604
• Société récupération exploration développement forestiers Ste-Foy Que	106,937
• Sofati Ltée Montreal Que	6,824,534
• Soil & Water Resources International Inc Pointe-Claire Que	319,572
• South Africa Education Trust Fund Ottawa Ont	1,889,940
• South Asia Partnership Ottawa Ont	2,219,000
• Spar Aérospatiale Ltée Ste-Anne-de-Bellevue Que	458,749
• SSC Accounting receipts Hull Que	314,640
• SSC Audit Services Bureau Contribution Audit Ottawa Ont	822,272
• SSC Canadian Government Printing Hull Que	156,084
• SSC General Supply Revenue Foundation Hull Que	1,143,456
• SSC Government Consulting Group Hull Que	5,813,923
• SSC Service Consulting & Audit Hull Que	122,351
• St Lawrence College Applied Arts Technology Kingston Ont	197,936
• St Mary's University Halifax NS	2,688,892
• Standard Chartered Bank Montreal Que	1,073,183
• Stanley & Associates Engineering Ltd Edmonton Alta	5,020,607
• Stewart & Ewing Associates Ltd Richmond BC	761,724
• Stothert Management Ltd Vancouver BC	4,098,337
• Swan Lea Interail Vancouver BC	1,084,157
• Sydney Steel Corp Sydney NS	10,847,298
• Synergem Management Inc Ottawa Ont	148,933
• Taylor Instruments Toronto Ont	167,948
• TE Body and Associates Ltd Ottawa Ont	107,037
• Tecsult International Ltée Montreal Que	1,609,282
• Teleconsult Ltd Vancouver BC	1,122,894
• Telesat Canada Ottawa Ont	288,637
• Tenanco Montreal Que	168,269
• Terra Surveys Ltd Ottawa Ont	195,440
• Theratronics International Ltd Kanata Ont	283,150
• Thomas Development Associates Ltd Mallorytown Ont	130,888
• Thorne Ernst & Whinney Ottawa Ont	198,225
• TM Thomson and Associates Ltd Victoria BC	1,949,687
• Transamonia Inc Calgary Alta	1,720,992
• Trenton Works Lavalin Inc Trenton NS	500,000
• Tri Steel Inc Montreal Que	120,363
• Trinidad & Tobago Oil Company Ltd Port of Spain West Indies	336,168
• Trinidad & Tobago Urea Co Ltd Trinidad West Indies	734,408
• Trust Fund New York NY USA	800,029
• UAP Inc Montreal Que	105,150
• Unicef Canada Toronto Ont	8,403,957
• Union internationale des télécommunications Geneva Switzerland	228,108
• United Nations Children's Fund New York NY USA	9,622,037
• United Nations Department of Technical Cooperation for Development New York NY USA	117,418
• United Nations Development Program Ottawa Ont	876,665
• United Nations Ecla Project Trust Fund New York NY USA	1,099,704
• United Nations Fund for Population Activities New York NY USA	1,514,871
• United Paper Export Co Ltd Montreal Que	2,362,278
• United Tire Ville d'Anjou Que	146,929
• Universalia Management System Ltd Monteal Que	643,600
• Université de Montréal Montreal Que	1,164,881
• Université de Sherbrooke Sherbrooke Que	1,252,568
• Université du Quebec à Montréal Montreal Que	265,181
• Université du Quebec à Ste-Foy Ste-Foy Que	1,485,518
• Université du Quebec à Trois-Rivières Trois-Rivières Que	538,144
• Université Laval Quebec Que	5,106,543
• University of Alberta Edmonton Alta	1,495,880
• University of Athabasca Athabasca Alta	118,383
• University of British Columbia Vancouver BC	424,935
• University of Calgary Calgary Alta	1,829,153
• University of Carleton Ottawa Ont	1,266,554
• University of Dalhousie Halifax NS	8,374,134
• University of Guelph Guelph Ont	4,011,474
• University of Manitoba Winnipeg Man	2,847,255
• University of McGill Montreal Que	5,068,359
• University of McMaster Hamilton Ont	1,200,000
• University of Nfld (Memorial University) St John's Nfld	485,565
• University of Ottawa Ottawa Ont	655,067
• University of Queen's Kingston Ont	764,986
• University of Simon Fraser Burnaby BC	4,939,575
• University of Toronto Toronto Ont	133,931
• University of Victoria Victoria BC	11,803
• University of Waterloo Waterloo Ont	120,400
• University of West Indies Iser Kingston Jamaica	1,000,000
• University of Windsor Toronto Ont	150,504
• University of York North York Ont	127,574
• Up John Co Canada Don Mills Ont	279,056
• Vetrepharm Inc London Ont	1,031,613
• WER Engineering Calgary Alta	1,351,001
• WH Crandall & Associates Ltd Moncton NB	165,932
• Wabco Hamilton Ont	102,947
• Wackid Radio Ottawa Ont	102,992
• Waddington Roy Stanley Huntsville Ont	122,019
• Wagner Mining Equipment Company Pointe-Claire Que	416,420
• Walter Haas Machinery Montreal Que	109,137
• Wardrop Engineering Inc Winnipeg Man	2,108,971
• Wascana International Assistance Corp Regina Sask	415,106
• Wellmaster Pipe & Supply Inc Tillsonburg Ont	237,333
• Welton Beauchamp Nixon Inc Ottawa Ont	1,380,927
• Westel Electronic Instrumentation Concorde CA USA	102,465
• Westinghouse Canada Inc Don Mills Ont	345,650
• William & Wilson Ltée Montreal Que	307,570
• Willson John Ottawa Ont	114,059
• Wiltron Equipment Ltd Richmond BC	271,409
• Wolfe Equipment Ltd Melbourne Ont	932,641
• World Bank Washington DC USA	4,892,041
• World Health Organization Zurich Switzerland	1,713,988
• World University Services Canada Ottawa Ont	6,482,455
• Worthington Canada Inc Brantford Ont	991,329
• Wyeth Ltd Windsor Ont	1,992,405
• YMCA Toronto Ont	222,602
• Zimbabwe Petroleum (PUT) Ltd Southerton Zimbabwe	880,738
• 23rd Century International Ottawa Ont	488,227
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special program and project expenses directly related thereto $189,072,339	
• African Inland Missions Scarborough Ont	457,065
• African Wildlife Husbandry Development Toronto Ont	149,615
• Aga Khan Foundation Canada Toronto Ont	232,535
• Agricultural Institute of Canada Ottawa Ont	338,100
• Alberta Teachers Association Edmonton Alta	194,670
• Anglican Church of Canada Toronto Ont	1,610,052
• Association internationale des étudiants de science économique commerciale Montreal Que	192,078
• Association of Canadian Community Colleges Toronto Ont	4,488,109
• Association of Universities and Colleges of Canada Ottawa Ont	1,262,874
• Association pour le développement participé Longueuil Que	270,000
• Association québécoise des organismes de coopération internationale Montreal Que	408,011
• Association québécoise pour l'avancement des Nations Unies Gatineau Que	151,639

EXTERNAL AFFAIRS—*Continued*

	$
• Brandon University Brandon Man	370,704
• British Columbia Teacher's Federation Vancouver BC	230,979
• Calmeadow Charitable Foundation Toronto Ont	180,000
• Camrose International Institute Camrose Alta	1,421,452
• Canadian Commission for Unesco Ottawa Ont	200,000
• Canadian Comprehensive Audit Foundation Ottawa Ont	421,138
• Canadian Cooperative Association Ottawa Ont	195,942
• Canadian Council for International Cooperation Ottawa Ont	19,945,632
• Canadian Council of Churches Toronto Ont	226,536
• Canadian Crossroads International Toronto Ont	1,777,830
• Canadian Environmental Network Ottawa Ont	501,186
• Canadian Executive Services Organization Toronto Ont	4,410,000
• Canadian Home Economics Association Ottawa Ont	451,374
• Canadian Human Rights Foundation Montreal Que	207,186
• Canadian Hunger Foundation Ottawa Ont	201,543
• Canadian Jesuit Mission Toronto Ont	289,947
• Canadian Labour Congress Ottawa Ont	982,244
• Canadian Lutheran World Relief Winnipeg Man	223,857
• Canadian Mental Health Association Toronto Ont	122,500
• Canadian Nurses Association Ottawa Ont	550,000
• Canadian Organization for Development through Education Ottawa Ont	1,194,100
• Canadian Organization for Rehabilitation through Training Montreal Que	835,000
• Canadian Physicians for Aid and Relief Toronto Ont	105,655
• Canadian Public Health Association Ottawa Ont	2,541,385
• Canadian Red Cross Society Ottawa Ont	355,200
• Canadian Rotary Committee for International Development Guelph Ont	707,611
• Canadian Society for Civil Engineering Montreal Que	125,822
• Canadian Society for International Health Ottawa Ont	212,500
• Canadian Teacher's Federation Ottawa Ont	1,714,146
• Capilano College Vancouver BC	509,953
• Care Canada Ottawa Ont	3,399,208
• Carrefour de solidarité internationale Sherbrooke Que	452,821
• Cegep de Rivière-du-Loup Rivière-du-Loup Que	362,095
• Centrale de l'enseignement du Quebec Montreal Que	417,508
• Centre canadien d'études et de coopération internationale Montreal Que	7,198,080
• Centre missionnaire des Oblats Montreal Que	620,000
• Christian Children's Fund of Canada Toronto Ont	203,037
• Christian Reform World Relief Committee Burlington Ont	1,000,000
• City of Toronto Toronto Ont	256,500
• Coady International Institute Antigonish NS	600,000
• Coalition Provincial Organization Handicapped Winnipeg Man	143,100
• Codevelopment Canada Vancouver BC	108,976
• Collège de Maisonneuve Montreal Que	158,100
• Compassion of Canada London Ont	168,125
• Confédération des Syndicats Nationaux (CSN) Montreal Que	149,544
• Coopérative d'animation de consultation Montreal Que	174,555
• Cooperative Development Foundation Ottawa Ont	3,300,000
• CUSO Ottawa Ont	16,470,314
• Developing Countries Farm Radio Guelph Ont	332,978
• Ecole de technologie supérieure Montreal Que	143,000
• Ecole Polytechnique de Montréal Montreal Que	326,800
• Econotec Inc Consultants (HQ) Montreal Que	106,250
• Emmanuel Relief and Rehabilitation International Stouffville Ont	106,756
• Federation of Canadian Municipalities Ottawa Ont	441,992
• Fondation Crudem Canado Haiti Montreal Que	350,000
• Fondation internationale Roncalli Montreal Que	332,567
• Fondation Paul Gérin-Lajoie Dorion Que	132,310
• Foundation for International Training Don Mills Ont	2,799,014
• Goss Gilroy & Associates Ltd Ottawa Ont	164,109
• Gouvernement provincial du Quebec Quebec Que	182,000
• Groupe Action Nord-Sud Montreal Que	206,072
• Holy Ghost Father Toronto Ont	125,000
• Hope International Development Agency New Westminster BC	605,085
• Horizons of Friendship Cobourg Ont	850,427
• Institute for Research on Public Policy Victoria BC	170,000
• Institute for Study And Application Oakville Ont	126,900
• Inter Pares Ottawa Ont	868,467
• International Child Care of Canada St Catharines Ont	425,000
• International Defence Aid Fund Southern Africa Ottawa Ont	1,791,753
• International Development and Refugee Foundation Etobicoke Ont	158,566
• International Development Enterprise Winnipeg Man	250,000
• International Needs Canada Fort Langley BC	100,000
• Jamaica Self Help Organization Peterborough Ont	115,000
• Jesuit Centre Social Faith & Justice Toronto Ont	112,302
• Jeunesse Canada Monde Montreal Que	10,020,000
• Lester B Pearson College Victoria BC	1,100,508
• Match International Centre Ottawa Ont	447,043
• McDonald College Quebec Ste-Anne-de-Bellevue Que	709,032
• Memorial University of Newfoundland St John's Nfld	575,274
• Mennonite Brethren Mission and Service Winnipeg Man	308,939
• Mennonite Economic Development Association Canada Winnipeg Man	829,920
• Mount St-Vincent University Halifax NS	134,533
• New Brunswick Teachers' Association Fredericton NB	129,672
• Nipissing University College North Bay Ont	172,790
• Nova Scotia Agricultural College Halifax NS	262,224
• Nova Scotia Teachers Union Armdale NS	226,146
• O & T Agdveco Ltd Regina Sask	580,189
• Ontario Teacher's Federation Toronto Ont	387,080
• Operation Eyesight Universal Calgary Alta	1,130,000
• Organisation canadienne pour la solidarité et le développement Montreal Que	5,465,000
• Organisation catholique canadienne pour le developpement et la paix Montreal Que	1,000,000
• Organization for Cooperation in Overseas Development Winnipeg Man	1,160,000
• Organization of Eastern Caribbean Antigua Barbuda West Indies	160,000
• Oxfam-Canada Ottawa Ont	1,924,417
• Plenty Canada Lanark Ont	682,166
• Presbyterian Church of Canada Don Mills Ont	461,940
• Provincial Government of Nova Scotia Halifax NS	142,140
• Pueblito Canada Inc Toronto Ont	437,378
• Queen's University Kingston Ont	259,101
• Ryerson Polytechnical Institute Ottawa Ont	384,278
• Salvation Army Toronto Ont	563,377
• Saskatchewan Teachers' Federation Saskatoon Sask	204,228
• Save the Children Canada Toronto Ont	2,700,000
• Save the Children Fund of British Columbia Vancouver BC	504,387
• Secours aux lépreux Montreal Que	510,000
• Service universitaire canadien outre-mer Montreal Que	501,435
• Seva Service Society Vancouver BC	120,000
• Shastri Indo Can Institute Calgary Alta	126,266
• Société de coopération et de développement internationale Quebec Que	3,300,107
• Société de développement international Desjardins (1985) Levis Que	5,958,799
• Society of International Mission Scarborough Ont	471,455
• Sopar Limbour Limbour Que	425,000
• South Africa Education Trust Fund Ottawa Ont	215,807
• South Asia Partnership Ottawa Ont	3,832,000
• SSC Communications Client Services Hull Que	206,685
• Steel Workers Humanity Fund Inc Toronto Ont	190,416
• Technical University of Nova Scotia Halifax NS	1,023,273
• Tibetan Refugee Aid Society Vancouver BC	159,628
• Trent University Peterborough Ont	484,100
• Unicef Canada Toronto Ont	4,798,516
• Unitarian Service Commission of Canada Ottawa Ont	1,114,127
• United Church of Canada Toronto Ont	1,374,525
• United Nations Association of Canada Ottawa Ont	203,707
• Université de Sherbrooke Sherbrooke Que	865,315
• Université du Quebec à Hull Hull Que	207,000
• Université du Quebec à Montréal Montreal Que	475,687
• Université du Quebec à Rimouski Rimouski Que	182,000
• Université du Quebec à Trois-Rivières Trois-Rivières Que	305,130
• Université Laval Quebec Que	1,025,022
• University Carleton Ottawa Ont	288,742
• University College of Cape Breton Sydney NS	129,131
• University Dalhousie Halifax NS	993,877
• University McGill Montreal Que	1,620,802
• University McMaster Hamilton Ont	738,918

EXTERNAL AFFAIRS—*Continued*

	$
• University of Alberta Edmonton Alta	844,487
• University of British Columbia Vancouver BC	743,075
• University of Calgary Calgary Alta	1,957,624
• University of Guelph Guelph Ont	989,685
• University of Manitoba Winnipeg Man	458,753
• University of Moncton Moncton NB	198,712
• University of Montreal Montreal Que	1,196,514
• University of New Brunswick Fredericton NB	248,530
• University of Ottawa Ottawa Ont	904,092
• University of Regina Regina Sask	426,209
• University of Saskatchewan Saskatoon Sask	631,001
• University of Toronto Toronto Ont	807,066
• University of Victoria Victoria BC	206,070
• University of Western Ontario London Ont	182,667
• University of Windsor Windsor Ont	107,862
• University of Winnipeg Winnipeg Man	225,499
• Video Tiers Monde Montreal Que	188,231
• WaterCan Ottawa Ont	177,848
• World Accord Waterloo Ont	160,000
• World Relief Canada Willowdale Ont	522,786
• World University Services Canada Ottawa Ont	4,997,484
• World Vision Mississauga Ont	1,047,990
• World Wildlife Fund Toronto Ont	160,066
• Wycliffe Bible Translators Canada Inc Calgary Alta	422,590
• York University Downsview Ont	347,079
• Young Men's Christian Association of Canada Ottawa Ont	1,469,086
• Youth Challenge International Toronto Ont	210,100
Incentives to Canadian, international and developing country private investors, institutions, organizations and governments in support of industrial co-operation programs, projects and activities as well as special program and project expenses directly related thereto $62,312,272	
• Acres International Ltd Niagara Falls Ont	1,578,605
• Adam Authier Boyer Shea Brossard Que	645,478
• ADS Associés Ltée Montreal Que	149,269
• Agriteam Canada Calgary Alta	171,641
• Agrodev Canada Inc Ottawa Ont	232,069
• Alberta Glove Company Ltd Edmonton Alta	139,697
• Association of Consulting Engineering Ottawa Ont	238,035
• BC Pavilion Corporation Vancouver BC	161,150
• BG Checo International Ltd Anjou Que	115,380
• Bell Canada International Inc Ottawa Ont	127,400
• Bow Valley Resource Services Ltd Calgary Alta	159,899
• CPCS Ltd Montreal Que	487,520
• CPCS Technologies Ltée Montreal Que	202,696
• CSP International Montreal Que	842,712
• Cambrian Engineering Group Ltd Mississauga Ont	34,122
• Canac International Inc Montreal Que	205,072
• Canac Telecom Toronto Ont	253,936
• Canada China Trade Council Toronto Ont	119,318
• Canada Gehe Yan Consortium A Montreal Que	1,496,657
• Canada Gehe Yan Consortium B St-Laurent Que	450,968
• Canadian Exporter's Association Ottawa Ont	1,136,287
• Canadian Fishery Consultants Ltd Halifax NS	172,978
• Canadian Health Advisory Consortium Edmonton Alta	127,166
• Canadian International Power Service Mississauga Ont	132,277
• Canadian International Project Managers Montreal Que	116,500
• Canadian Manufacturer's Associated Ottawa Ont	349,397
• Canedcom International Ltd Scarborough Ont	245,523
• Centre international G P Montreal Que	600,000
• Chalmer Milroy Arnold (Amy) Ltd Ottawa Ont	584,249
• Chreod International Ottawa Ont	117,041
• Cofiam Inc Brossard Que	632,660
• Collectif d'experts Sherbrooke Que	222,147
• Compagnie Resentel Ltée Marieville Que	481,702
• Conference Board of Canada Ottawa Ont	336,487
• Congas Engineering Canada Ltd Toronto Ont	218,720
• Consortium UQAC LMB experts Chicoutimi Que	1,019,339
• Consortrim International Inc Kingston Ont	120,000
• Conspec Controls Ltd Downsview Ont	375,846
• Consultation Nadeau International Montreal Que	262,965
• Coopers & Lybrand Consulting Group Ottawa Ont	446,365
• Cowater International Inc Ottawa Ont	511,788
• Daignault Rolland Compagnie Ltee Montreal Que	164,767
• D & S Petroleum Consulting Group Calgary Alta	125,230
• DTI Telecom Inc Montreal Que	775,179
• Delcan International Corporation Don Mills Ont	797,949
• Dessau et Associés international Laval Que	166,464
• Développements Thermaltech Inc Trois-Rivières Que	150,550
• DGB Systems Integrators Inc Montreal Que	250,951
• Experco Ltée Drummondville Que	135,523
• Department of External Affairs Ottawa Ont	399,790
• Fox Jones and Associates Toronto Ont	136,293
• Federal Business Development Bank Montreal Que	247,289
• Fledic Engineering Ltd Vancouver BC	313,801
• Foundation for International Training Don Mills Ont	396,686
• Fournelle énergie technologie Inc Montreal Que	153,450
• GMC White Snyder Inc St-Laurent Que	290,108
• Gascon Vigneault Dumais expert Montreal Que	250,845
• Gendron Lefebvre international Ltée Laval Que	373,048
• General Motors Canada Diesal Div London Ont	100,975
• Geotech Ltd Markham Ont	210,178
• Global Thermoelectric Power Syst Bassano Alta	268,050
• Greenstone Resources Ltd Toronto Ont	131,334
• Groupe Collège LaSalle Inc Montreal Que	379,385
• Groupe Deltri Ltée (Le) Longueuil Que	152,563
• Groupe L M B experts-conseils Montreal Que	254,707
• Groupe Sidam Minorex experts-conseils Montreal Que	388,907
• Groupe Teccart Montreal Que	276,090
• HA Simons (Overseas) Ltd Vancouver BC	404,318
• Hardy BBT Ltd Calgary Alta	674,121
• Hatfield Biotechnology Ltd Vancouver BC	195,000
• Hatfield Consultants Ltd Vancouver BC	369,921
• Hickling Corporation Ottawa Ont	426,312
• Howe International Ltd Ottawa Ont	149,763
• Hycal Energy Research Laboratories Calgary Alta	145,705
• Hydrosult Ltd Montreal Que	103,457
• INC Montreal Que	321,251
• Intelcan Technosystems Inc Nepean Ont	186,000
• Intera Technologies Ltd Ottawa Ont	222,658
• Inter Comm 90 Vancouver BC	163,450
• International Aviation Management Montreal Que	3,362,343
• International Development Organization Toronto Ont	175,529
• International Livestock Management Kemptville Ont	339,329
• Judricks Entreprises Ltd Windsor Ont	256,810
• Kanchar International Inc Toronto Ont	250,467
• Keewatin Engineering Inc Vancouver BC	312,000
• Kilborn Ltd Toronto Ont	250,356
• Klohn Leonoff Richmond BC	406,476
• Laboratoires Ultrateck Laboratory St-Laurent Que	100,974
• Lalonde Girouard Letendre et Associés Montreal Que	360,761
• Lassing Dibben (Pacific) Ltd Richmond BC	114,997
• Lassonde technologies incorporations Rougement Que	103,475
• Lavalin International Inc Montreal Que	1,817,025
• MacDonald Dettwiler & Associates Ltd Richmond BC	199,764
• MacDonald Engineering Projects Ltd Calgary Alta	177,667
• Maheu Noiseux & Compagnie Montreal Que	111,590
• Met Chem Canada Inc Montreal Que	856,508
• Metofab Inc Laval Que	151,988
• Michael Carroll & Associates Ottawa Ont	258,473
• Montreal Engineering Co Ltd Montreal Que	390,314
• Nexus Engineering Corporation Burnaby BC	167,166
• Northern Telecom Canada Ltd Mississauga Ont	199,200
• Novacorp International Consulting Calgary Alta	205,200
• Oboe Engineering Ltd Ottawa Ont	171,078
• Paterson Grant & Watson Ltd Toronto Ont	166,000
• Pelican International Inc Laval Que	465,601
• Plastiques Eaton (Canada) Ltée St-Sauveur-des-Monts Que	378,558
• Popmedia Ltd Ottawa Ont	292,600
• Pluritec Ltée Trois-Rivières Que	102,150
• Prelco Inc Rivière-du-Loup Que	105,749
• Prohon Inc Rock Forest Que	120,350
• Provigo Inc Montreal Que	1,027,756
• Publications transcontinental Montreal Que	107,730
• Qit Fer and Titane Inc Montreal Que	136,550
• Raymond Chabot International Inc Montreal Que	218,495
• Raymond Chabot Martin Paré Sherbrooke Que	210,079
• Roche et Associés International Ste-Foy Que	107,589
• SIRTEC Inc Montreal Que	736,528

EXTERNAL AFFAIRS—*Continued*

	$
• SNC Inc Montreal Que	554,988
• SR Telecom Inc St-Laurent Que	115,061
• Sandwell Inc Montreal Que	254,325
• Schultz International Ltd Vancouver BC	330,175
• Senecan SCC Montreal Que	186,075
• Services techniques informatiques Montreal Que	215,626
• Shore Holsteins International Ltd Glanworth Ont	902,408
• Simcan Montreal Que	210,833
• Société conseil Sofidem Inc Montreal Que	193,290
• Société de développement Eldoco Montreal Que	1,138,757
• Société d'ingénierie Cartier Ltée Montreal Que	435,962
• Sogecart consultants Inc Montreal Que	164,226
• Sogenag consultants Inc St-Lambert Que	150,000
• Sogex International Inc Montreal Que	152,809
• Southwind Manufacturing Ltd Bedford NS	189,188
• Stanley Associates Engineering Ltd Edmonton Alta	334,919
• Tecsult international Ltée Montreal Que	855,537
• Telecommunications Executive Management Institution of Canada Montreal Que	351,201
• Toronto Transit Consultants Ltd Toronto Ont	161,699
• Trade Facilitation Office Canada Ottawa Ont	1,554,700
• UMA Engineering Ltd Winnipeg Man	368,905
• UMA Group Ltd Mississauga Ont	373,789
• Uniproducts (Canada) Ltd Montreal Que	124,125
• United Nations Development Program New York USA	900,000
• Videotron international Ltée Montreal Que	336,384
• WBK Consulting Inc Vancouver BC	102,655
• Wardrop Engineering Inc Winnipeg Man	272,093
• Westdev Inc Edmonton Alta	338,963
• William J Gardner and Associates Hamilton Ont	376,975
• Willowglen Systems Ltd Calgary Alta	112,077
• Wright Engineers Ltd Mississauga Ont	209,175
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $200,179,802	
• ADM Agri Industries Ltd Windsor Ont	1,981,505
• Alberta Food Products Fort Saskatchewan Alta	1,506,713
• Alberta Terminals Canola Crushers Edmonton Alta	3,428,995
• Anglo Canadian Shipping Co Vancouver BC	936,132
• Bank of Zambia Lusaka Zambia	2,766,269
• Bergerco Canada Winnipeg Man	116,393
• Bethune Import Export Ltd Montreal Que	115,527
• CCAL (Canada) Ltd Etobicoke Ont	975,907
• CSP Foods Ltd Winnipeg Man	2,987,076
• Canada Packers Inc Toronto Ont	1,742,902
• Canadian Council for International Cooperation Ottawa Ont	6,340,056
• Canadian Dairy Commission Ottawa Ont	2,842,552
• Canadian Food for Children Toronto Ont	950,000
• Canadian Foodgrains Bank Association Winnipeg Man	16,000,000
• Canadian Lutheran World Relief Winnipeg Man	4,769,712
• Canadian Physicians for Aid and Relief Toronto Ont	1,397,475
• Canadian Rotary Committee International Guelph Ont	268,430
• Canadian Saltfish Corporation St John's Nfld	789,300
• Canadian WheatBoard (The) Winnipeg Man	82,695,364
• Canbulk Shipping Corp Montreal Que	1,655,425
• Canus Fisheries Shelburne NS	440,559
• Care Canada Ottawa Ont	6,111,377
• Christian Children's Fund of Canada Scarborough Ont	771,450
• Christian Reform World Relief Co Burlington Ont	111,000
• Collaboration santé internationale Quebec Que	1,135,200
• Compassion of Canada London Ont	300,000
• Connors Brothers Ltd St John NB	9,864,020
• Cook's Division of Parrish & Heimbecke Hensall Ont	342,084
• Department of External Affairs Ottawa Ont	101,000
• Emmanual Relief and Rehabilitation Stouffville Ont	167,108
• Flagship Trading & Shipping Ltd Montreal Que	4,603,122
• Gresco Ltd Montreal Que	751,264
• Hope International Development New Westminster BC	680,000
• International Child Care of Canada St Catharines Ont	133,900
• International Logistics Montreal Que	289,141
• Island Saltfish Inc Crapeau PEI	572,846
• K & N Fisheries Ltd Shelburne County NS	211,855
• Keystone Navigation Inc Montreal Que	496,489
• Maritime Agency Ltd West Vancouver BC	212,432
• Mennonite Central Committee Canada Winnipeg Man	1,669,040
• Ontario Wheat Producers Chatham Ont	10,425,809
• Oxfam-Canada Ottawa Ont	2,436,000
• Panalpina Inc Montreal Que	226,633
• Pentecostal Assemblies Canada Mississauga Ont	171,375
• Pioneer Grain Co Ltd Winnipeg Man	410,249
• Proctor & Gamble Inc Toronto Ont	251,376
• Protos Shipping Ltd Montreal Que	936,701
• R I Smith Co Ltd Shag Harbour NS	1,072,566
• Roy Légumex Inc St Jean Baptiste Man	566,995
• Sable Fish Packers Ltd Clark's Harbour NS	456,920
• Salvation Army Toronto Ont	622,029
• SCAC Transport Canada Inc St-Laurent Que	2,699,853
• Shoreline Fisheries Ltd Shelburne County NS	517,796
• SSC Revenue—Fund General Supply Hull Que	264,209
• Transco Food Trading Inc St-Laurent Que	3,374,851
• Walker Seeds Ltd Star City Sask	257,500
• West India Trading Co Inc Montreal Que	114,585
• World Food Program Montreal Que	3,979,203
• World Relief Canada Willowdale Ont	2,673,002
• World Vision Mississauga Ont	4,373,559
• X Can Grain Winnipeg Man	681,486
• Young Men's Christian Association of Canada Ottawa Ont	300,000
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto $2,669,412	
• African Development Bank Abidjan Ivory Coast	858,570
• Asian Development Business Seminar Society Vancouver BC	197,000
• Conference Board of Canada Ottawa Ont	111,232
• International Fund For Agricultural Development Rome Italy	349,080
• World Bank Washington DC USA	835,487
Contributions to international non-governmental organizations in support of development assistance programs, projects and activities for special program and project expenses directly related thereto $5,545,300	
• Coopérative d'animation et de consultation Montreal Que	137,350
• International Centre For Diarrhoeal Disease Research Dhaka Bangladesh	1,000,000
• International Planned Parenthood Federation London England	3,619,524
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $7,100,000	
• International Committee of the Red Cross Geneva Switzerland	2,600,000
• United Nations High Commissioner for Refugees Ottawa Ont	2,600,000
• United Nations Children's Fund Ottawa Ont	1,900,000
Food aid assistance to international development institutions or international non-governmental organization for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $20,709,507	
• Canadian Wheat Board (The) Winnipeg Man	3,894,751
• Connors Bros Ltd St John NB	1,308,173
• Ontario Wheat Producers Chatham Ont	1,482,210
• U N Relief & Works Agency Palestinian Refugees Ottawa Ont	2,000,000
• United Nations Special Coordination Hull Que	1,517,790
• World Food Program Montreal Que	10,506,583
Contributions to Canadian or International Communications Organizations, other federal or provincial governments, private sector and other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities $7,091,000	
• Aga Khan Foundation Canada Toronto Ont	100,000
• National Film Board Montreal Que	156,399
• Supply and Services Canada—Communications and Client Service Hull Que	2,176,672

EXTERNAL AFFAIRS—*Concluded*

	$
• Supply and Services Canada—Expositions et Audio Visuel Hull Que	2,414,900
Encashment of notes issued to International Financial Institutions and their development assistance funds in accordance with the International Development (Financial Institutions) Assistance Act $159,144,829	
• African Development Bank Abidjan Ivory Coast	59,740,302
• Asian Development Bank Manila Philippines	77,256,000
• Caribbean Development Bank St Michael Barbados	7,202,687
• Inter American Development Bank Washington DC USA	7,728,242
• International Fund For Agricultural Development Rome Italy	7,217,598
Contributions to the Inter-American Development Bank Bank $2,575,128	
• Inter-American Development Bank Washington DC USA	2,575,128

FINANCE $8,456,531,991

Department $8,456,028,451

FINANCIAL AND ECONOMIC POLICIES PROGRAM $156,449,186

Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act $152,010,000

Payments to International Monetary Fund's enhanced structural adjustment facility $4,439,186

FISCAL TRANSFER PAYMENTS PROGRAM $8,299,579,265

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other statutory authority) $35,891,437

• Newfoundland	9,744,145
• Prince Edward Island	667,674
• Nova Scotia	2,250,724
• New Brunswick	1,823,587
• Quebec	4,730,503
• Ontario	6,057,479
• Manitoba	2,217,584
• Saskatchewan	2,181,295
• Alberta	3,702,615
• British Columbia	2,515,831

Payments to provinces as provided under Part I of the Federal-Provincial Fiscal Arrangements and Post-Secondary Education and Health Contributions Act $8,260,574,000

• Newfoundland	942,082,000
• Prince Edward Island	206,225,000
• Nova Scotia	980,293,000
• New Brunswick	908,780,000
• Quebec	3,591,392,000
• Manitoba	970,042,000
• Saskatchewan	661,760,000

Payments to provinces under the Public Utilities Income Tax Transfer Act $236,278,836

• Newfoundland	8,708,496
• Prince Edward Island	1,407,383
• Quebec	26,499,124
• Ontario	49,362,770
• Manitoba	180,423
• Saskatchewan	409,927
• Alberta	147,687,064
• British Columbia	1,381,775
• Yukon	503,783
• Northwest Territories	138,091

Recovery under Federal-Provincial Fiscal Revision Act 1964 c. 26, Sec. 6, Youth Allowances Act ($383,038,459)

Payments to provinces as provided under Part II of the Federal-Provincial Fiscal Arrangements and Post-Secondary Education and Health Contributions Act $148,545,000

	$
Transfer payments with respect to preferred share dividend taxes under parts IV.I and VI.I of the Income Tax Act $1,328,451	
• Quebec	111,769
• Ontario	1,191,549

Auditor General $503,540

Contribution to Canadian Comprehensive Auditing Foundation Ottawa Ont $500,000

Grant to International Organization of Supreme Audit Institutions Vienna Austria $3,540

FISHERIES AND OCEANS $19,899,419[3]

Department $19,899,419

Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues $754,689

Grant to the Marine Products Research and Development Centre, Shippagan, New Brunswick for the purpose of establishing an administrative structure and start-up of operations $100,000

• Marine Products Research and Development Centre Shippagan NB	100,000
Grant to the Government of Yukon Territory to assume the day-to-day management of Freshwater Fisheries in the Yukon $250,000	
• Yukon Territorial Government Whitehorse YT	250,000
Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues $1,495,797	
• Canadian Aquaculture Producers Council Victoria BC	100,000
• Miramichi Regional Development Corporation Newcastle NB	129,294
Contributions under the components of the Fisheries Adjustment Program for Atlantic Canada in order to rebuild fish stocks and provide alternative employment opportunities in aquaculture, underutilization of stocks and fisheries development $2,785,121	
• Association Quebecoise de l'industrie de la Pêche Quebec Que	130,154
• Canadian Sealers Association St John's Nfld	222,848
• Fishery Products Intl St John's Nfld	240,756
• Great Northern Peninsula Plum Point Nfld	109,999
• Newfound Resources Ltd St John's Nfld	215,600
Contributions under the Fisheries Adjustment Program for Atlantic Canada to provide alternative employment opportunities through initiatives in the area of marketing $297,308	
• Canadian Seafood Advisory Council Ottawa Ont	280,500
Contributions under the Quebec Fishery Subsidiary Agreement for Development of the Quebec fisheries $2,172,662	
• Alliance des Pêcheurs Commerciaux du Quebec Quebec Que	144,032
• Ministère Agriculture Pêcheries et Alimentation Quebec Quebec Que	853,300
• Parc d'hivernement de Sept Iles Sept Iles Que	672,073
Contributions under the Newfoundland Inshore Fisheries Development Subsidiary Agreement $2,663,803	
• Beothic Fish Processor Ltd Badgers Quay Nfld	146,513
• Ferryland Fisheries Ltd Ferryland Nfld	120,400
• Fishermen Food & Allied Work St John's Nfld	119,561
• Hickey & Sons Ltd St Mary's Bay Nfld	112,000
• Marine Institute of Fish St John's Nfld	295,527
• Terra Vista Limited Glovertown Nfld	109,200
• Shawmut Fisheries Ltd Witless Bay Nfld	126,200
Contribution to the Canadian Sealers Association to further develop, detail and implement the long term strategy for the east coast sealing industry $176,657	

FISHERIES AND OCEANS—*Concluded*

	$
• Canadian Sealers Association St John's Nfld	176,657
Contributions under the Canada-Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation program $3,105,000	
• Association des Capitaines propriétaires de la Gaspésie Rivière-aux-Renards Que	163,681
• Association des Pêcheurs de Pétoncles des Iles Fatima Que	164,687
• Comité Local des Pêcheurs de Old Fort Bay Lourdes de Blanc Sablon Que	110,356
• Consortium Pecnor Aquaculture Lourdes de Blanc Sablon Que	246,376
• Fruits de mer Grande Entrée Grande Entrée Que	108,595
• JW Delaney Ltée Havre aux Maisons Que	117,862
• Les crustacés de Gaspé Ltée Grande Rivière Que	198,353
• Nord Pêche Inc Les Escoumins Que	105,804
• Pisciculture Ranch chez Marc Ste-Félicité Que	103,738
• Société des Pêches de Newport Newport Que	100,431
Contributions under the Canada-New Brunswick Economic and Regional Development Agreement on fisheries development $1,539,529	
• Fundy Weir Fishermen's Association St George NB	109,432
• Regional Development Corporation Fredericton NB	507,563
Contributions under the Canada-Prince Edward Island Economic and Regional Development Agreement on fisheries development $326,938	
• PEI Shellfish Association Ellerslie PEI	106,000
Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries $417,425	
• Ocean Pride Fisheries Wedgeport Yarmouth County NS	170,000
• The Nova Scotia Clam Company Mulgrave NS	125,000
Contribution to Dalhousie University under the Canada-Nova Scotia Cooperative Agreement on Fisheries Development $500,000	
• Dalhousie University Halifax NS	500,000
Contribution to the Joint Secretariat Inuvialuit Renewable Resource Committee $285,000	
• Inuvialuit Renewable Resource Committee Inuvik NWT	285,000
Contributions in support of harbour development, infrastucture, marine works and repairs at non-federal harbours $2,865,584	
• Comité de Pêcheurs de Lourdes de Blanc Sablon Lourdes de Blanc Sablon Que	124,895
• Corporation municipale de la Ville de la Baie Ville de la Baie Que	1,357,368
• La Corporation municipale de Nominingue Nominingue Que	119,000
• Corporation of the Township of Sheddon Spanish Ont	200,000
• Marina Campi Valleyfield Que	300,000
• Regional District of Kitimat Terrace BC	100,000
• Steveston Harbours Authority Richmond BC	166,660
Liabilities under the Fisheries Improvement Loans Act $163,906[3]	

FORESTRY $60,515,154

Grant to the Festival of Forestry Vancouver BC $5,000

Grant to the Oxford Forestry Institute Oxford United Kingdom $10,500

Grant to the Quebec Council on Forestry Research Ste Foy Que $25,000

Grants to universities for specific forestry research projects $78,500

Contribution for Forestry Research and development $22,000

Contribution to Indian Lands Forestry Program $1,176,462

Contribution to the Canadian Forestry Association Ottawa Ont $100,000

Contribution to the Canadian Inter-Agency Forest Fire Centre Winnipeg Man $87,805

Contribution to the City of Montreal Montreal Que $5,000

Contribution to the Council of Forest Industries of British Columbia Vancouver BC $45,000

Contribution to the Forest Engineering Research Institute of Canada Pointe Claire Que $2,450,000

Contribution to the International Union of Forest Research Organization $47,000

Contribution to the Forintek Canada Corporation Ottawa Ont $4,850,000

Contribution to the International Energy Agency/Forest Energy Agreement $129,000

Contribution to the Maritime Forestry Complex Corp Fredericton NB $24,979

Contribution to the Newfoundland & Labrador Forestry Training Association Corner Brook Nfld $2,315,155

Contribution to the Poplar Council of Canada Toronto Ont $7,000

Contribution to the University of British Columbia Vancouver BC $250,000

Contribution to the Centre Universitaire Saint Louis de Maillet Edmunston NB $412,100

Contribution to provincial governments, non profit organizations, individuals, universities for development initiatives undertaken under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements $48,474,653

	$
• New Brunswick Federation of Woodlot Owners Fredericton NB	3,640,828
• Office des Producteurs de bois de la Cote-du-Sud La Pocatiere Que	639,801
• Polaris Learning Assoc Vancouver BC	113,153
• Syndicat des Producteurs de bois du Bas St-Laurent Rimouski Que	4,509,882
• Syndicat des Producteurs de bois de la Gaspésie New Richmond Que	1,182,350
• British Columbia Victoria BC	1,279,591
• Newfoundland & Labrador	8,641,905
• New Brunswick Fredericton NB	2,758,515
• Nova Scotia Halifax NS	9,395,559
• Prince Edward Island Charlottetown PEI	475,455
• Quebec Que	5,618,900
• A Pit See Win Cooperative Waswanipi Que	164,580
• Atikamekw Sipi La Tuque Que	158,988
• Mistassini Band Council Mistassini Que	121,743
• Societe d'Amenagement et de developpement forestier de Bestiamites Bestiamites Que	175,429
• Abitibi Price Thunder Bay Ont	131,919
• Algoma Central Railway Sault Ste Marie Ont	131,743
• Bowater Mersey Liverpool NS	179,378
• Bragg Lumber Truro NS	149,739
• Domtar Trenton Ont	185,282
• Fraser Inc Plaster Rock NB	103,800
• J D Irving St John NB	375,707
• Sargim Bonaventure Que	144,732
• Scott Paper Inc New Glascow NS	279,522
• Timberlands Hantsport NS	147,146

GOVERNOR GENERAL $347,621[4]

Grant to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown related duties $12,000

Annuities payable under the Governor General's Retiring Annuities Act $335,621[4]

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $3,265,471,228

	$
Department $3,265,471,228	
INDIAN AND INUIT AFFAIRS PROGRAM $2,264,663,748	
Grants to the Sechelt Indian Band pursuant to the Sechelt Self-Government Act $2,287,926	
• Sechelt Indian Band Sechelt BC	2,287,926
Grants to James Bay Cree and Naskapi Bands of Quebec $21,685,209	
• Cree Regional Authority Ottawa Ont	17,420,415
• Naskapi Band of Quebec Sept-Iles Que	3,164,794
• Wemindji Band James Bay Que	1,100,000
Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act $5,000,000	
Capital grants to the Cree and Naskapi Bands of Quebec $8,358,245	
• Cree Reg Auth Ottawa Ont	1,663,465
• Naskapi Band of Quebec Schefferville Que	6,694,780
Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation $23,027,736	
• Makivik Corporation Lachute Que	23,027,736
Payment to the Tungavik Federation of Nunavut of an interim payment on capital transfers for the settlement of its comprehensive land claim $4,000,000	
• Tungavik Fed of Nunavut Ottawa Ont	1,000,000
• T F N-comp Claims Ottawa Ont	3,000,000
Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit $81,057	
Indian annuities treaty payments $1,219,156	
Grants to British Columbia Indian bands in lieu of a per capita annuity $300,000	
Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act $121,000	
Grants to Indian bands for specific land claims $4,389,231	
• Stangecoming Band Claim Thunder Bay Ont	2,789,231
• Teslin Band Settlement Teslin YT	1,600,000
Grant to the Stoney Indian Band in settlement of a specific Claim $19,600,000	
• Stoney Land Claim Settlement Morley Alta	19,600,000
Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement $475,079	
Grants to individuals, Indians and Inuit and organizations to support their postsecondary educational advancement $29,647,350	
• Northern Teacher Educ Prog La Ronge Sask	209,475
• Sask Indian Fed College Regina Sask	548,932
• Six Nations Ohsweken Ont	4,126,354
• University of Saskatchewan Saskatoon Sask	399,352
Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves $62,477,873	
• Big Trout Lake Big Trout Lake Ont	1,291,391
Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves $4,321,178	
• Extendicare Markham Ont	185,305
Grants to Indian bands, their district councils and Inuit settlements to support their administration $126,955,104	
• Abegweit Band Council Cornwall PEI	161,545
• Abitibiwinni Bande Amos Que	260,195
• Acadia Band Council Yarmouth NS	142,381
• Adams Lake Indian Band Chase BC	170,333
• Afton Band Council Afton NS	182,000
• Ahtahkakoop Band Shell Lake Sask	300,162
• Aklavik Band Council Inuvik NWT	152,820
• Akwesasne Cornwall Ont	668,099
• Alderville Roseneath Ont	165,694
• Alexander Band Morinville Alta	352,535
• Alexis Band Glenevis Alta	320,688
• Alexis Creek Indian Band Chilanko Forks BC	175,708
• Algonquins of Barriere Lake Rapid Lake Que	182,137
• Alkali Lake Indian Band Williams Lake BC	239,248
• Anaham Indian Band Alexis Creek BC	271,431
• Arctic Red River Band Council Inuvik NWT	152,788
• Aroland Band Nakina Ont	115,658
• Attawapiskat Attawapiskat Ont	521,340
• Barren Lands Band Brochet Man	195,289
• Batchewana Sault Ste Marie Ont	285,031
• Beardy's/Okemasis Band Duck Lake Sask	371,618
• Bearskin Bearskin Lake Ont	342,584
• Beausoleil Penetanguishene Ont	263,743
• Beaver Lake Band Lac La Biche Alta	163,707
• Bella Coola Indian Band Bella Coola BC	345,709
• Berens River Band Berens River Man	280,983
• Betsiamites Bande Betsiamites Que	591,874
• Big C Band La Loche Sask	209,794
• Big Cove Band Council Big Cove NB	597,727
• Big Grassy Morson Ont	150,312
• Big Island Morson Ont	128,700
• Big River Band Debden Sask	297,916
• Big Trout Lake Big Trout Lake Ont	444,527
• Bigstone Cree Band Desmarais Alta	551,455
• Birdtail Sioux Band Beulah Man	175,824
• Black Lake Paylist Black Lake Sask	426,205
• Blood Band Stand Off Alta	984,558
• Bloodvein Band Bloodvein Man	269,472
• Blueberry River Indian Band Buick Creek BC	133,016
• Bonaparte Indian Band Cache Creek BC	175,912
• Boyer River Band High Level Alta	148,265
• Brokenhead Ojibway Nation Scanterbury Man	184,608
• Brunswick House Chapleau Ont	104,002
• Buffalo River Band Dillion Sask	226,786
• Burnt Church Band Council Legaceville NB	445,566
• Burrard Indian Band North Vancouver BC	102,098
• Campbell River Indian Band Campbell River BC	136,260
• Canim Lake Indian Band 100 Mile House BC	242,900
• Canoe Creek Indian Band Dog Creek BC	133,536
• Canoe Lake Band Canoe Narrows Sask	244,060
• Cape Mudge Indian Band Quathiaski Cove BC	175,800
• Carcross/tagish Band Carcross YT	135,723
• Carry the Kettle Band Sintaluta Sask	243,836
• Cat Lake Cat Lake Ont	292,436
• Champagne/Aishihik Band Haines Junction YT	181,807
• Chapel Island Band Council St Peters NS	189,930
• Chapleau Cree Chapleau Ont	102,380
• Chawathil Indian Band Hope BC	104,855
• Chehalis Indian Band Agassiz BC	208,101
• Chemainus Indian Band Ladysmith BC	254,340
• Chemawawin First Nation Easterville Man	252,260
• Cheslatta Indian Band Burns Lake BC	108,200
• Chippewas of Nawash Wiarton Ont	260,096
• Chippewas of Sarnia Sarnia Ont	236,801
• Chippewas of the Thames Muncey Ont	256,607
• Cold Lake First Nations Band Grand Centre Alta	211,954
• Coldwater Indian Band Merritt BC	199,521
• Columbia Lake Indian Band Windermere BC	117,937
• Comox Indian Band Courtenay BC	120,983
• Constance Lake Calstock Ont	227,221
• Cook's Ferry Indian Band Spences Bridge BC	105,914
• Cote Band Kamsack Sask	311,216
• Couchiching Fort Frances Ont	231,982
• Cowessess Band Broadview Sask	342,873
• Cowichan Indian Band Duncan BC	446,190
• Crane River Band Crane River Man	150,588
• Cree Band Ft Chipewyan Alta	264,664

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Cross Lake Band Cross Lake Man	702,176
• Cumberland House Band Cumberland House Sask	193,995
• Curve Lake Curve Lake Ont	270,317
• Dakota Plains Band Portage La Prairie Man	121,717
• Dakota Tipi Band Portage La Prairie Man	126,571
• Dauphin River Band Gypsumville Man	107,171
• Dawson Band Dawson City YT	167,815
• Day Star Band Punnichy Sask	120,781
• Dease River Band Cassiar YT	111,374
• Deer Lake Deer Lake Ont	341,686
• Dene Tha Band Chateh Alta	471,988
• Deninoo Community Council Fort Resolution NWT	107,644
• Dogrib Rae Band Council Yellowknife NWT	291,056
• Doig River Indian Band Rose Prairie BC	110,924
• Dokis Monetville Ont	145,742
• Douglas Indian Band Harrison Hot Springs BC	103,918
• Eabametoong First Nation Via Pickle Lake Ont	335,025
• Eagle Lake Eagle River Ont	103,927
• Ebb and Flow Band Ebb and Flow Man	252,070
• Eel Ground Band Council Newcastle NB	283,366
• Eel River Band Council Dalhousie NB	203,323
• English River Band Patuanak Sask	224,382
• Enoch Band Winterburn Alta	268,646
• Ermineskin Band Hobbema Alta	267,288
• Eskasoni Band Council Eskasoni NS	647,166
• Fairford Band Fairford Man	283,568
• Fisher River Band Koostatak Man	403,287
• Fishing Lake Band Wadena Sask	189,170
• Fitz Smith Native Band Fort Smith NWT	115,994
• Flying Dust Band Meadow Lake Sask	156,463
• Fond du Lac Band Fond du Lac Sask	390,638
• Fort Albany Albany Ont	448,434
• Fort Alexander Band Fort Alexander Man	668,582
• Fort Chipewyan Band Ft Chipewyan Alta	218,349
• Fort Churchill Band Tadoule Man	200,161
• Fort Franklin Band Council Fort Franklin NWT	201,435
• Fort Good Hope Band Council Fort Good Hope NWT	216,784
• Fort Liard Band Council Fort Nelson BC	131,344
• Fort McKay Band Ft McMurray Alta	130,856
• Fort McMurray Band Ft McMurray Alta	118,376
• Fort Nelson Indian Band Fort Nelson BC	175,025
• Fort Norman Band Council Norman Wells NWT	141,673
• Fort Providence Band Council Fort Providence NWT	158,954
• Fort Severn Fort Severn Ont	373,045
• Fort Simpson Band Council Fort Simpson NWT	170,687
• Fort Ware Indian Band Prince George BC	230,714
• Fort William Thunder Bay Ont	216,387
• Fountain Indian Band Lillooet BC	220,300
• Fox Lake Band Gillam Man	223,176
• Frog Lake Band Heinsburg Alta	275,122
• Garden Hill Band Island Lake Man	482,631
• Garden River Sault Ste Marie Ont	266,915
• Georgina Island Sutton West Ont	123,759
• Gibson Bala Ont	123,620
• Ginoogaming Longlac Ont	123,557
• Gitlakdamix Indian Band New Aiyansh BC	286,602
• Gitsan-wet'suwet'en Loc Serv Soc Hazelton BC	1,953,200
• Gitwinksihlkw Indian Band Gitwinksihlkw BC	139,983
• God's Lake Band God's Lake Narrows Man	418,556
• God's River Band God's River Man	260,169
• Golden Lake Golden Lake Ont	239,876
• Gordon Band Punnichy Sask	294,175
• Grand Lac Victoria Bande Louvicourt Que	142,833
• Grand Rapids Band Grand Rapids Man	196,855
• Grassy Narrows Grassy Narrows Ont	246,192
• Gull Bay Gull Bay Ont	180,273
• Gwa'sala-'nakwaxda'xw Ind Band Port Hardy BC	193,241
• Halalt Indian Band Chemainus BC	110,808
• Halfway River Indian Band Wonowon BC	110,697
• Hartley Bay Indian Band Hartley Bay BC	162,558
• Hatchet Lake Band Wollaston Lake Sask	315,267
• Hay River Dene Band Hay River NWT	115,458
• Heart Lake Band Lac La Biche Alta	123,963
• Heiltsuk Indian Band Waglisla BC	648,800
• Henvey Inlet Pickerel Ont	120,635
• Hiawatha Keene Ont	133,605
• Hollow Water First Nation Wanipigow Man	195,014
• Indian Birch Band Birch River Man	145,100
• Ingenika Indian Band Prince George BC	205,128
• Inuvik Native Band Inuvik NWT	116,676
• Iskut Indian Band Iskut BC	207,608
• Island Lake Band Loon Lake Sask	258,914
• Islington Whitedog Ont	272,167
• Jackhead Band Dallas Man	129,985
• James Smith Band Kinistino Sask	369,993
• Janvier Band Chard Alta	177,687
• John Smith Band Birch Hills Sask	208,323
• Joseph Bighead Band Pierceland Sask	256,531
• Kahkewistahaw Band Broadview Sask	216,767
• Kamloops Indian Band Kamloops BC	255,817
• Kanesatake Band Council Oka Que	281,003
• Kasabonika Kasabonika Lake Ont	381,463
• Kashechewan Kashechewan Ont	484,772
• Katzie Indian Band Pitt Meadows BC	117,333
• Kawacatoose Band Quinton Sask	291,462
• Keeseekoose Band Kamsack Sask	239,280
• Keeseekoowenin Band Elephinstone Man	245,978
• Kehewin Band Bonnyville Alta	319,307
• Kettle Point Forest Ont	261,245
• Key Band Norquay Sask	152,979
• Kincolith Indian Band Kincolith BC	237,318
• Kingfisher Kingfisher Lake Ont	250,502
• Kingsclear Band Council Fredericton NB	282,427
• Kinistin Band Chagoness Sask	152,187
• Kipawa Band Council Temiscaming Que	123,875
• Kitamaat Indian Band Kitamaat BC	264,792
• Kitasoo Indian Band Klemtu BC	302,566
• Kitkatla Indian Band Kitkatla BC	222,562
• Kitselas Indian Band Terrace BC	125,185
• Kitsumkalum Indian Band Terrace BC	141,396
• Kluane Tribal Council Burwash Landing YT	168,210
• Kluskus Indian Band Quesnel BC	115,304
• Kwakiutl Indian Band Port Hardy BC	151,907
• Kwanlin Dun Band Whitehorse YT	254,331
• Kwicksutaineuk Indian Band Simoon Sound BC	115,101
• Lac La Croix Fort Frances Ont	164,326
• Lac La Ronge Band La Ronge Sask	784,051
• Lac Seul Lac Seul Ont	426,567
• Lac Simon Bande Lac Simon Que	275,898
• Lakahahmen Indian Band Deroche BC	100,108
• Lakalzap Indian Band Greenville BC	225,463
• Lake Babine Indian Band Burns Lake BC	316,179
• Lake Manitoba Band Vogar Man	258,551
• Lake St Martin Band Gypsumville Man	300,013
• Lansdowne House Pickle Lake Ont	156,015
• Lax Kw'alaams Indian Band Port Simpson BC	312,700
• Lennox Island Band Council Lennox Island PEI	188,061
• Lesser Slave Lake Indian Regio Slave Lake Alta	1,614,690
• Liard Band Watson Lake YT	344,070
• Little Black Bear Band Goodeve Sask	158,638
• Little Black River Band O'Hanley Man	156,831
• Little Grand Rapids Band Little Grand Rapids Man	334,082
• Little Pine Band Paynton Sask	242,356
• Little Red River Band High Level Alta	710,704
• Little Salmon Carmacks Band Carmacks YT	199,201
• Little Saskatchewan Band Gypsumville Man	178,435
• Little Shuswap Indian Band Chase BC	114,497
• Long Lake 58 Longlac Ont	183,630
• Long Plain Band Edwin Man	282,092
• Long Point Band Council Winneway River Que	169,605
• Louis Bull Band Hobbema Alta	183,134
• Lower Kootenay Indian Band Creston BC	103,317
• Lower Nicola Indian Band Merritt BC	201,793
• Lower Similkameen Indian Band Keremeos BC	184,733
• Lubicon Lake Band Peace River Alta	132,245
• Lutsel K'e Band Council Snowdrift NWT	120,126

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Lytton Indian Band Lytton BC	298,169
• Makwa Sahgaiehcan Band Loon Lake Sask	265,652
• Manouane Bande Manouane Que	383,916
• Martin Falls Nakina Ont	191,126
• Masset Indian Band Masset BC	300,553
• Mathias Colomb Band Pukatawagan Man	495,749
• Mattagami Gogama Ont	100,164
• McLeod Lake Indian Band McLeod Lake BC	139,700
• Membertou Band Council Sydney NS	235,820
• Metlakatla Indian Band Prince Rupert BC	133,242
• Micmacs of Gesgapegiaq Band Maria Que	207,418
• Millbrook Band Council Truro NS	187,016
• Mingan Bande Mingan Que	188,579
• Mississauga Blind River Ont	197,475
• Mistawasis Band Leask Sask	242,168
• Mohawk Council of Kahnawake Kahnawake Que	927,526
• Mohawks of the Bay of Quinte Deseronto Ont	352,228
• Montagnais La Romaine Conseil La Romaine Que	298,890
• Montagnais Lac St Jean Conseil Pointe Bleue Que	574,346
• Montagnais Les Escoumins Conseil Les Escoumins Que	153,724
• Montagnais Natashquan Conseil Natashquan Que	331,591
• Montagnais Pakua Shipi Conseil St Augustin Que	136,480
• Montagnais Schefferville Conseil Schefferville Que	356,962
• Montagnais Uashat Maliotenam C Sept Iles Que	647,730
• Montana Band Hobbema Alta	151,581
• Montreal Lake Band Montreal Lake Sask	366,253
• Moose Deer Point Mactier Ont	125,718
• Moose Factory Moose Factory Ont	527,796
• Moose Lake Band Moose Lake Man	308,230
• Moose Woods Band Saskatoon Sask	119,289
• Moosomin Band Cochin Sask	258,784
• Moravian Thamesville Ont	181,961
• Mosquito-grizzly Bear's Head Cando Sask	203,042
• Mount Currie Indian Band Mount Currie BC	368,156
• Muncey Muncey Ont	191,379
• Muscowpetung Band Fort Qu'appelle Sask	157,491
• Muskeg Lake Band Leask Sask	259,740
• Muskowekwan Band Lestock Sask	211,291
• Muskrat Dam Muskrat Dam Ont	188,692
• Musqueam Indian Band Vancouver BC	220,228
• Na-cho Ny'ak Dun Mayo YT	159,763
• Nadleh Whut'en Indian Band Fort Fraser BC	125,370
• Naicatchewenin Devlin Ont	119,795
• Nanaimo Indian Band Nanaimo BC	201,153
• Nation Huronne Wendat Conseil Village des Hurons Que	244,815
• Necoslie Indian Band Fort St James BC	248,000
• Nelson House Band Nelson House Man	532,163
• Nemaiah Valley Indian Band Nemaiah Valley BC	155,134
• Neskainlith Indian Band Chase BC	145,905
• New Credit Hagersville Ont	287,954
• New Post Cochrane Ont	110,139
• Nicickousemenicaning Fort Frances Ont	116,635
• Nikaneet Band Maple Creek Sask	112,034
• Nimpkish Indian Band Alert Bay BC	343,272
• Nipissing Sturgeon Falls Ont	320,411
• North Caribou Weagamow Ont	245,619
• North Spirit Lake North Spirit Lake Ont	209,146
• North Thompson Indian Band Barriere BC	170,424
• Northlands Band Lac Brochet Man	296,463
• Northwest Angle 33 Angle Inlet Minissota	143,065
• Northwest Angle 37 Sioux Narrows Ont	116,001
• Norway House Band Norway House Man	675,965
• Nuu Chah Nulth Tribal Council Port Alberni BC	1,884,900
• O'chiese Band Rocky Mountain House Alta	208,911
• Oak Lake Band Pipestone Man	166,476
• Obedjiwan Bande Roberval Que	193,622
• Ochapowace Band 363 Whitewood Sask	249,293
• Odanak Bande Odanak Que	171,083
• Ojibways of Onegaming Band Nestor Falls Ont	240,498
• Ojibways of The Pic River First Heron Bay Ont	176,635
• Okanagan Indian Band Vernon BC	353,443
• Okanese Band Balcarres Sask	171,666
• One Arrow Band Rosthern Sask	181,416
• Oneida of the Thames Southwold Ont	286,432
• Onion Lake Band Lloydminster Sask	533,369
• Oromocto Band Council Oromocto NB	195,597
• Osnaburgh Osnaburgh Ont	273,834
• Osoyoos Indian Band Oliver BC	157,474
• Oweekeno Indian Band Port Hardy BC	137,936
• Oxford House Band Oxford House Man	402,187
• Pacheenaht Indian Band Port Renfrew BC	118,316
• Parry Island Parry Sound Ont	198,224
• Pasqua Band Fort Qu'appelle Sask	224,884
• Paul Band Duffield Alta	233,907
• Pauquachin Indian Band Port Renfrew BC	113,656
• Pavilion Indian Band Lillooet BC	142,466
• Peepeekisis Band Balcarres Sask	293,823
• Peguis Band Hodgson Man	544,857
• Peigan Band Brocket Alta	544,683
• Pelican Lake Band Leoville Sask	229,136
• Penelakut Indian Band Chemainus BC	195,193
• Penticton Indian Band Penticton BC	189,743
• Peter Ballantyne Band Pelican Narrows Sask	759,284
• Piapot Band Cupar Sask	236,953
• Pic Mobert Mobert Ont	149,297
• Pictou Landing Band Council Trenton NS	167,316
• Pikangikum Pikangikum Ont	516,727
• Pine Creek Band Camperville Man	278,198
• Poplar Hill Poplar Hill Ont	180,625
• Poplar River First Nation Via Negginan Man	270,543
• Poundmaker Band Cut Knife Sask	228,070
• Prophet River Indian Band Fort Nelson BC	100,535
• Quatsino Indian Band Coal Harbour BC	126,647
• Rainy River Emo Ont	165,197
• Rama Rama Ont	229,630
• Rat Portage Kenora Ont	145,165
• Red Bank Band Council Red Bank NB	202,909
• Red Earth Band Red Earth Sask	305,641
• Red Pheasant Band Grenfell Sask	270,180
• Red Rock Nipigon Ont	114,600
• Red Sucker Lake Band Red Sucker Lake Man	324,885
• Restigouche Band Council Restigouche Que	427,146
• Revenue Canada Taxation Winnipeg Man	147,270
• River Desert Band Council Maniwaki Que	432,003
• Rocky Bay MacDiarmid Ont	149,713
• Rolling River Band Erickson Man	194,415
• Roseau River Band Ginew Man	324,259
• Ross River Band Ross River YT	199,436
• Sachigo Sachigo Lake Ont	324,589
• Saddle Lake Band Saddle Lake Alta	585,215
• Saint Mary's Band Council Fredericton NB	262,959
• Sakimay Band 364 Grenfell Sask	249,964
• Samson Band Hobbema Alta	427,338
• Sandy Bay Band Marius Man	505,232
• Sandy Lake Sandy Lake Ont	602,192
• Saugeen Southampton Ont	251,631
• Saulteau Indian Band Chetwynd BC	163,614
• Saulteaux Cochin Sask	270,466
• Seabird Island Indian Band Agassiz BC	211,848
• Seine River Mine Centre Ont	167,342
• Selkirk Band Pelly Crossing YT	223,229
• Serpent River Cutler Ont	163,521
• Seton Lake Indian Band Shalalth BC	161,314
• Shackan Indian Band Merritt BC	101,938
• Shamattawa First Nation Shamattawa Man	386,724
• Sheguiandah Sheguiandah Ont	104,620
• Shoal Lake 39 Kejick Ont	137,985
• Shoal Lake 40 Kejick Ont	118,662
• Shoal Lake Band of the Cree Na Pakwaw Lake Sask	1,183,676
• Shoal River Band Via Pelican Rapids Man	247,370
• Shubenacadie Band Council Shubenacadie NS	296,805
• Shuswap Indian Band Invermere BC	104,492
• Siksika Nation Band Stand Off Alta	704,486
• Sioux Valley Band Griswold Man	330,153
• Six Nations Ohsweken Ont	650,896
• Skeetchestn Indian Band Savona BC	135,845

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Skidegate Indian Band Queen Charlotte City BC	268,940
• Skwah Indian Band Chilliwack BC	121,168
• Shammon Indian Band Powell River BC	203,742
• Soda Creek Indian Band Williams Lake BC	121,322
• Songhees Indian Band Victoria BC	129,615
• Spallumcheen Indian Band Enderby BC	212,171
• Spanish River Massey Ont	374,411
• Split Lake Cree First Nation Split Lake Man	364,996
• Squamish Indian Band North Vancouver BC	351,561
• St Theresa Point Band St Theresa Point Man	572,718
• St Mary's Indian Band Cranbrook BC	148,259
• Standing Buffalo Band Fort Qu'appelle Sask	212,794
• Starblanket Band Balcarres Sask	281,527
• Stellaquo Indian Band Fraser Lake BC	138,948
• Stone Indian Band Hanceville BC	134,739
• Stoney Band Morley Alta	571,128
• Stony Creek Indian Band Vanderhoof BC	213,321
• Sturgeon Lake Band Shellbrook Sask	336,368
• Sucker Creek Little Current Ont	153,530
• Sumas Indian Band Abbotsford BC	110,642
• Summer Beaver Pickle Lake Ont	187,149
• Sunchild Band Rocky Mountain House Alta	214,590
• Swan Lake Band Swan Lake Man	205,985
• Sweet Grass Band Gallivan Sask	229,684
• Tahltan Indian Band Telegraph Creek BC	210,121
• Takla Lake Indian Band Takla Landing BC	220,202
• Taku River Tlingit Band Atlin YT	116,047
• Tallcree Band Ft Vermilion Alta	244,990
• Temagami Temagami Ont	120,013
• Teslin Band Teslin YT	160,541
• Tetlit Gwich'in Band Council Fort McPherson NWT	229,794
• The Pas Band The Pas Man	495,032
• Thunderchild Band Turtleford Sask	305,022
• Timiskaming Band Council Notre Dame du Nord Que	223,625
• Tl'azt'en Nations Band Fort St James BC	301,947
• Tobique Band Council Perth Andover NB	477,553
• Toosey Indian Band Riske Creek BC	109,210
• Tsartlip Indian Band Brentwood Bay BC	136,414
• Tsawataineuk Indian Band Kingcome Inlet BC	209,432
• Tsawout Indian Band Saanichton BC	171,595
• Tsuu T'ina Nation Band Calgary Alta	314,278
• Turnor Lake Turnor Lake Sask	170,258
• Ulkatcho Indian Band Anahim Lake BC	212,656
• Upper Nicola Indian Band Merritt BC	240,691
• Valley River Band Shortdale Man	201,825
• Vuntut Gwitchin Band Whitehorse YT	232,884
• Wahgoon Dinorwic Ont	108,762
• Wagmatcook Band Council Baddeck NS	246,429
• Wahpeton Band Prince Albert Sask	135,154
• Walpole Island Wallaceburg Ont	398,692
• Wapekeka Angling Lake Ont	248,773
• War Lake Band Ilford Man	100,920
• Wasagamack Band Wasagamack Man	375,105
• Washagamis Keewatin Ont	108,883
• Waterhen Band Skownan Man	203,300
• Waterhen Lake Band Waterhen Lake Sask	276,853
• Waywayseecappo Band Rossburn Man	331,730
• Webequie Via Pickle Lake Ont	279,459
• Weenusk Weenusk Ont	230,459
• West Bay West Bay Ont	342,799
• Westbank Indian Band Kelowna BC	248,700
• Weymontachie Bande Sanmaur Que	290,362
• Whe-la-la-u-area Council Alert Bay BC	166,417
• White Bear Band Carlyle Sask	369,224
• Whitefish Bay Pawitik Ont	285,770
• Whitefish Lake Naughton Ont	161,490
• Whitefish Lake No 128 Goodfish Alta	315,548
• Whitefish River Birch Island Ont	167,951
• Whitesand Whitesand Ont	115,703
• Whycocomagh Band Council Whycocomagh NS	211,260
• Wikwemikong Wikwemikong Ont	545,192
• Williams Lake Indian Band Williams Lake BC	131,231
• Witchekan Lake Band Spiritwood Sask	145,629
• Woodland Cree Band Cadotte Lake Alta	167,935
• Woodstock Band Council Woodstock NB	177,880
• Wunnummin Wunnummin Lake Ont	302,574
• Yellow Quill Band Rose Valley Sask	316,214
• Yellowknife B Band Council Yellowknife NWT	157,876
• York Factory Band York Landing Man	219,758
Grants to Miawpukek Indian Band to support designated programs $5,991,562	
• Miawpukek Band Conne River Nfld	5,991,562
Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements $2,339,908	
• Assembly of First Nations Ottawa Ont	174,590
• Federation of Sask Indian Nat Saskatoon Sask	251,700
• Indian Commission of Ontario Toronto Ont	331,733
• Nishnawabe Aski Nation (Ont) Thunder Bay Ont	110,290
• Nuu Chah Nulth Tribal Council Port Alberni BC	205,000
• United Indian Councils Curve Lake Ont	100,000
Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations $5,868,813	
• Big Trout Lake Band Big Trout Lake Ont	140,000
• Cape Mudge Indian Band Quathiaski Cove BC	155,300
• Champagne/Aishihik Band Haines Junction YT	150,000
• Council for Yukon Indians Whitehorse YT	100,000
• Curve Lake Band Curve Lake Ont	362,200
• Gitksan Set'su' We'en Heredity Hazelton BC	601,850
• Grand Council of the Crees James Bay Que	448,870
• Kanesatake Mohawk Coalition Oka Que	116,995
• Meadow Lake Dist Chief Mangmt Meadow Lake Sask	100,590
• Mohawk Council of Kahnawake Kahnawake Que	144,567
• Na-cho Ny'ak Dun Mayo YT	100,000
• Nishnawabe Aski Nation (Ont) Thunder Bay Ont	226,610
• North Shore Tribal Council Cutler Ont	145,000
• Office of the Hereditary Chi Hazelton BC	115,900
• Sakimay Band Grenfell Sask	150,000
• Sawridge Band Slave Lake Alta	250,000
• Siksika Nation Tribal Admin Gleichen Alta	125,000
• Sioux Valley Band Griswold Man	122,500
• United Indian Councils Curve Lake Ont	252,600
• Westbank Indian Band Kelowna BC	499,300
• Whitefish Bay Band Pawatik Ont	371,967
Contributions to native claimants for the preparation and submission of claims $4,528,987	
• Aboriginal Council of BC Vancouver BC	420,000
• Alliance of Tribal Council Vancouver BC	100,000
• Association of Iroquois & Allied In London Ont	180,000
• Confederacy of Mainland Micm Truro NS	100,000
• Cowichan Indian Band Duncan BC	109,275
• Federation of Saskatchewan Indian Nations Saskatoon Sask	450,000
• Grand Council Treaty #3 Kenora Ont	280,000
• Indian Association of Alta Winterburn Alta	300,000
• Nishnawbe Aski Nation Toronto Ont	190,000
• Nlka'pamux Nation Tribal Cou Lytton BC	100,000
• Six Nations Council Oshweken Ont	210,000
• Treaty & Aboriginal Rights Ottawa Ont	500,000
• Treaty 8 Tribal Assn Fort St-John BC	125,000
• Union of BC Indian Chiefs Kamloops BC	320,000
• Union of New Brunswick Indian Fredericton NB	150,000
• Union of Ont Indians Toronto Ont	500,000
Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act $475,883	
• Cree Naskapi Commission Ottawa Ont	475,883
Contribution to the Cree Regional Authority to subsidize the operating costs of infrastructure remedial measures for the Ouje-Bougoumou Cree $150,000	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Cree Regional Authority Ottawa Ont	150,000
Interim payment of a one-time implementation cost to determine enrollment of persons entitled to benefits from the Tungavik Federation of Nunavut land claim $300,000	
• T F N-comp Claims Ottawa Ont	300,000
Contribution to the Ratification Committee in conducting the vote to ratify the Dene/Metis final agreement $698,951	
• Dene Metis Comprehensive Claim Ratification Yellowknife NWT	698,951
Contribution for Yukon Indians comprehensive claims—ratification vote $158,913	
Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development $71,906,945	
• 502133 Ontario Ltd Fort Frances Ont	295,000
• Abitibiwinni Bande Amos Que	102,540
• Ahtahkakoop Band Shell Lake Sask	100,152
• Akwesasne Cornwall Ont	1,040,828
• Alberta Indian Agriculture Calgary Alta	800,000
• Alexander Band Morinville Alta	104,672
• Algonquins of Barriere Lake Rapid Lake Que	151,310
• Alliance Tribal Council Delta BC	472,313
• Alta Indian Arts & Craft Soc Edmonton Alta	378,900
• Arctic Co-operatives Ltd Winnipeg Man	780,697
• Artisans & Artistes Indiens Village des Hurons Que	235,900
• Attawapiskat Attawapiskat Ont	185,387
• Battleford First Nat mgt inc Gallivan Sask	629,300
• Beardy's & Okemasis Band Duck Lake Sask	100,597
• Beausoleil Penetanguishene Ont	111,431
• Betsiamites Bande Betsiamites Que	359,250
• Big Cove Band Council Big Cove NB	184,800
• Big River Band Debden Sask	100,152
• Big Trout Lake Big Trout Lake Ont	101,873
• Bigstone Cree Band Desmarais Alta	240,245
• Bimose Tribal Council Kenora Ont	196,559
• Blood Tribe Agr Project Stand Off Alta	193,100
• Blood Tribe Stand Off Alta	802,390
• Burnt Church Band Council Legaceville NB	112,000
• Canadian Indian Resource Corp Edmonton Alta	320,000
• Caribou Tribal Council Williams Lake BC	153,330
• Carrier-sekani Tribal Council Prince George BC	517,064
• Chiefs of Ontario Toronto Ont	100,000
• Chilcotin Ulkatcho Kluskus Nat Williams Lake BC	161,539
• Chippewas of Nawash Wiarton Ont	102,087
• Chippewas of the Thames Muncey Ont	118,090
• Cold Lake First Nations Grand Centre Alta	167,842
• Confederation of Mainland Micmacs Truro NS	369,083
• Corp Dev Premieres Nations Que Village des Hurons Que	150,000
• Corporation Developpement Econo Village des Hurons Que	286,700
• Cowichan Indian Band Duncan BC	245,056
• Cree Band Ft Chipewyan Alta	104,133
• Cree Regional Authority Nemaska Que	169,886
• Cree Trappers Association Val d'Or Que	115,000
• Cross Lake Band Cross Lake Man	347,759
• Curve Lake Curve Lake Ont	112,262
• Dakota Ojibway Development Winnipeg Man	830,646
• Dene Tha Band Chateh Alta	212,487
• Developpement Regional Kativik Kuujjuaq Que	773,527
• Dogrib Rae Band Council Yellowknife NWT	220,704
• Enoch Band Winterburn Alta	171,166
• Ermineskin Band Hobbema Alta	214,014
• Eskasoni Band Council Eskasoni NS	323,500
• Fed of Sask Indians Saskatoon Sask	465,000
• First Nations of S Is T C Mill Bay BC	249,250
• Fisher River Band Koostatak Man	150,472
• Fisheries & Oceans Canada Vancouver BC	170,000
• Fort Albany Albany Ont	109,000
• Fort Alexander Band Fort Alexander Man	313,336
• Fort Simpson Band Council Fort Simpson NWT	106,913
• Freshwater Fish Marketing Winnipeg Man	250,000
• Frog Lake Indian Nation Heinsburg Alta	161,435
• Garden River Sault Ste Marie Ont	127,000
• Gitsan-wet'suwet'en Ls soc Hazelton BC	530,300
• Grand Conseil Nation Waban Aki Becancour Que	151,420
• Grand Council of Treaty 8 Edmonton Alta	150,000
• Heiltsuk Indian Band Waglisla BC	240,900
• Iliqvik Inc Dorval Que	449,000
• Independent First Nations Alli Sioux Lookout Ont	121,548
• Indian Agricultural Program Stirling Ont	200,000
• Indian Art-i-craft of Ontario Toronto Ont	300,000
• Indian Arts & Crafts Society Vancouver BC	310,000
• Indian Equity Foundation Edmonton Alta	450,000
• Inter Trib Forestry Assoc BC Kelowna BC	127,000
• Interior Indian Fisheries Co Lillooet BC	100,000
• Interlake Reserves Tribal Coun Ashern Man	426,832
• Inuvialuit Regional Corp Inuvik NWT	338,349
• Island Lake Tribal Council Inc Winnipeg Man	683,006
• Kamloops Indian Band Kamloops BC	224,758
• Kanesatake Band Council Oka Que	202,740
• Kashechewan Kashechewan Ont	144,403
• Keewatin Tribal Council Inc Thompson Man	1,063,421
• Kehewin Band Bonnyville Alta	107,906
• Kettle Point Forest Ont	140,955
• Kingsclear Band Council Fredericton NB	105,000
• Kitamaat Indian Band Kitamaat BC	113,652
• Kitikmeot Inuit Assoc Yellowknife NWT	314,969
• Kootenay Indian Area Council Cranbrook BC	123,286
• Kwakiutl District Council Port Hardy BC	246,221
• Labrador Inuit Association St John's Nfld	128,000
• Lac Seul Lac Seul Ont	127,922
• Lac Simon Bande Lac Simon Que	156,600
• Lake Babine Indian Band Burns Lake BC	100,000
• Land Sea Air Mgmt Consultants Cochenour Ont	138,655
• Lax Kw'alaams Indian Band Port Simpson BC	297,500
• Lesser Slave Lk Ind Reg Coun Slave Lake Alta	675,429
• Liard Band Watson Lake YT	150,000
• Lillooet Tribal Council Lillooet BC	193,435
• Little Red River Tribe High Level Alta	244,916
• Louis Bull Band Hobbema Alta	108,085
• Mackenzie Delta Tribal Council Inuvik NWT	161,165
• Manitoba Aboriginal Resource Winnipeg Man	1,788,100
• Manitoba Keewatinowi Thompson Man	100,000
• Manouane Bande Manouane Que	230,280
• Matawa & First Nations Mgmt Tr Thunder Bay Ont	403,947
• Meadow Lake Dist chief Mangmt Meadow Lake Sask	309,687
• Micmacs of Gesgapegiaq Band Co Maria Que	108,610
• Mid-island Tribal Council Chemainus BC	191,158
• Minegoo Arts & Crafts Charlottetown PEI	119,012
• Mingan Bande Mingan Que	100,430
• Minister of Finance (Manitoba) Winnipeg Man	342,400
• Mistissini Band Council Chibougamau Que	212,332
• Mohawk Council of Kahnawake Kahnawake Que	978,100
• Mohawks of the Bay of Quinte Deseronto Ont	216,877
• Montagnais La Romaine Conseil La Romaine Que	181,650
• Montagnais Lac St Jean Conseil Pointe Bleue Que	259,130
• Montagnais Natashquan Conseil Natashquan Que	116,700
• Montagnais Schefferville Conseil Schefferville Que	113,440
• Montagnais Uashat Maliotenam Sept Iles Que	324,170
• Moose Factory Moose Factory Ont	202,129
• Mount Currie Indian Band Mount Currie BC	128,528
• Musgamagw Tsawataineuk T C Alert Bay BC	238,929
• Mushkegowuk Tribal Council Moose Factory Ont	102,264
• NWT Native Arts & Crafts Soc Yellowknife NWT	228,877
• Nat Indian Arts & Crafts Corp Ottawa Ont	364,533
• Nation Huronne Wendat Conseil Village des Hurons Que	225,810
• Nelson House Development Nelson House Man	298,030
• New Credit Hagersville Ont	105,544
• Nicola Valley Indian Admin Merritt BC	176,222
• Nicola Valley Inst of Techno Merritt BC	150,000
• Nisga'a Tribal Council New Aiyansh BC	106,885
• Nl'aka Xm Nation Development Lytton BC	214,735
• North Caribou Weagamow Ont	104,801
• North Coast Econ Dev Corp Prince Rupert BC	549,010

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• North Shore Micmac Dist Coun Newcastle NB	348,700
• Northern Ontario Native Touris Thunder Bay Ont	174,500
• Norway House Band Norway House Man	397,517
• Nuu Chah Nulth Tribal Council Port Alberni BC	603,100
• Obedjiwan Bande Roberval Que	225,440
• Oneida of the Thames Southwold Ont	196,329
• Oweekeno-kitasoo-nuxalk Tc Bella Coola BC	367,609
• PA District Chiefs Prince Albert Sask	1,116,845
• Paul Band Duffield Alta	108,445
• Peguis Band Hodgson Man	267,317
• Peigan Band Brocket Alta	243,119
• Pikangikum Pikangikum Ont	155,333
• Prince Albert Development Corp Prince Albert Sask	127,500
• Pwi-di-goo-zing-ne-yaa-zhing N Fort Frances Ont	237,537
• Qikiqtaaluk Corp Iqaluit NWT	464,809
• Restigouche Band Council Restigouche Que	270,150
• River Desert Band Council Maniwaki Que	217,000
• Saddle Lake Band Saddle Lake Alta	450,716
• Saint John River Valley T C Woodstock NB	106,200
• Sakku Investments Corp Yellowknife NWT	332,073
• Samson Band Hobbema Alta	447,702
• Sandy Lake Sandy Lake Ont	224,468
• Sarcee Band Hobbema Alta	144,830
• Sask Indian Agric Prog Regina Sask	1,700,334
• Sask Indian Regional College Saskatoon Sask	507,000
• Saskatchewan Indian Agriculture Prog Regina Sask	719,666
• Saskatchewan Indian Arts & Crafts Regina Sask	150,000
• Saskatchewan Indian Equity Fou Regina Sask	150,000
• Saskatoon Dist Chiefs Saskatoon Sask	319,224
• Saugeen Southampton Ont	106,730
• Shibogama Tribal Council Kasabonika Lake Ont	172,747
• Shoal Lake 40 Kejick Ont	520,180
• Shuswap Nation Tribal Council Kamloops BC	359,590
• Siksika Nation Band Gleichen Alta	371,162
• Sinaaq Enterprises Inc Ottawa Ont	453,910
• Six Nations Ohsweken Ont	933,646
• Southeast Development Winnipeg Man	692,479
• Spanish River Massey Ont	138,765
• Sto Lo Tribal Council Chilliwack BC	236,616
• Sto Lo Nation Canada Sardis BC	168,292
• Stoney Band Morley Alta	379,411
• Swampy Cree Tribal Council The Pas Man	713,405
• Tahltan Tribal Council Dease Lake BC	167,682
• The Innu Development Corp Goose Bay Nfld	100,000
• The Ojibway 1850 Treaty Council Thunder Bay Ont	117,000
• Timiskaming Band Council Notre-Dame du Nord Que	101,040
• Tobique Band Council Perth Andover NB	114,366
• Touchwood-File Hills Dis Chief Fort Qu'appelle Sask	910,599
• Treasurer of Ontario Toronto Ont	350,000
• Treaty 8 Tribal Association Fort St John BC	173,531
• Tribal Councils Investment Winnipeg Man	152,500
• Ts'ilhgot'in Tribal Council Williams Lake BC	256,680
• UNSI-Advisory Services Sydney NS	300,600
• Walpole Island Wallaceburg Ont	220,729
• Waskaganish Band Council Waskaganish Que	134,858
• Waswanipi Band Council Waswanipi River Que	100,200
• West Bay West Bay Ont	117,240
• West Region Economic Winnipeg Man	613,609
• Western Ind Agriculture Corp Vancouver BC	310,000
• Weymontachie Bande Sanmaur Que	220,140
• Whitefish (goodfish) Lake #128 Goodfish Alta	181,586
• Wiichihiituun Development Corp Chisasibi Que	239,424
• Wikwemikong Wikwemikong Ont	383,493
• Windigo Area Council Sioux Lookout Ont	529,828
• Yorkton Tribal Administration Yorkton Sask	578,409
• Yukon Indian Arts & Crafts Whitehorse YT	247,665
Contributions to Indian bands for land selection $775,000	
• Northern Flood Capital Winnipeg Man	175,000
Contributions to Indian bands for land and estates management $4,044,207	
• Westbank Indian Band Kelowna BC	304,700
• Nipissing Sturgeon Falls Ont	183,333
• Federation of Saskatchewan Indians Saskatoon Sask	895,000
• Blood Tribe Stand Off Alta	150,000
• Kamloops Indian Band Kamloops BC	365,988
• Musqueam Indian Band Vancouver BC	176,282
Contributions to Indian bands for registration administration $2,035,527	
Contributions to individuals, Indian bands and associations for the funding of Indian test cases $685,516	
• Borden & Elliot Toronto Ont	180,000
• Stuart Rush in Trust for Git Vancouver BC	314,160
Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases $3,130	
Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land $2,975,274	
• Min of Forest BC Victoria BC	1,352,919
• Saskatchewan Parks & Renewab Prince Albert BC	180,384
• Ministry of Finance Man Winnipeg Man	261,131
• Ministry of Natural Resource Ont Sault Ste Marie Ont	830,757
• Provincial Treasurer of Alta Edmonton Alta	340,083
Contribution to Indian Bands for residence information $45,565	
Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for elementary and secondary educational services and support $486,127,543	
• Abegweit Band Council Cornwall PEI	169,181
• Abitibiwinni Bande Amos Que	950,071
• Adams Lake Indian Band Chase BC	100,600
• Afton Band Council Afton NS	336,000
• Ahtahkakoop Band Shell Lake Sask	710,200
• Akwesasne Cornwall Ont	3,834,884
• Alberta School for the Deaf Edmonton Alta	190,761
• Alderville Roseneath Ont	217,859
• Alexander Band Morinville Alta	1,570,437
• Alexis Band Glenevis Alta	1,302,051
• Alexis Creek Indian Band Chilanko Forks BC	108,831
• Algonquins of Barriere Lake Chibougamau Que	318,400
• Algonquins of Barriere Lake Rapid Lake Que	410,777
• Alkali Lake Indian Band Williams Lake BC	300,100
• Anaham Indian Band Alexis Creek BC	412,129
• Anderson Bus Lines Ohsweken Ont	327,538
• Anspayaxw School Society Hazelton BC	460,800
• Arcola School Div 72 Arcola Sask	208,944
• Aroland Band Nakina Ont	783,800
• Assembly of First Nations Ottawa Ont	696,000
• Assembly of Manitoba Chiefs Winnipeg Man	280,400
• Attawapiskat Attawapiskat Ont	761,000
• Barren Lands Band Brochet Man	634,323
• Batchewana Sault Ste Marie Ont	855,400
• Battleford First Nation Mgmt North Battleford Sask	253,300
• Battleford School Div 58 North Battleford Sask	111,195
• Beardy's & Okemasis Band Duck Lake Sask	1,462,855
• Beardy's/Okemasis Duck Lake Sask	339,540
• Bearskin Bearskin Lake Ont	633,783
• Beausoleil Penetanguishene Ont	780,354
• Beaver Lake Band Lac La Biche Alta	470,904
• Bella Coola Indian Band Bella Coola BC	1,105,287
• Berens River Band Berens River Man	245,415
• Betsiamites Bande Betsiamites Que	2,726,218
• Big C Band La Loche Sask	405,500
• Big C La Loche Sask	121,827
• Big Cove Band Council Big Cove NB	2,073,523
• Big Grassy Morson Ont	536,070
• Big Island Morson Ont	130,634
• Big River Band Debden Sask	484,300
• Big Trout Lake Big Trout Lake Ont	1,404,733
• Biggar School Div No 50 Biggar Sask	229,494
• Bighead Pierceland Sask	871,500

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Bigstone Cree Band Desmarais Alta	4,524,890
• Birdtail River School Candall Man	308,292
• Birdtail Sioux Band Beulah Man	248,296
• Black Lake Black Lake Sask	1,408,025
• Blood Band Education Board Stand Off Alta	3,753,903
• Blood Bus Co-op Lethbridge Alta	2,321,572
• Blood Tribe Education Board Stand Off Alta	3,605,267
• Blue Quills First Nations St Paul Alta	204,150
• Blue Quills Native Education C St Paul Alta	365,580
• Blueberry River Indian Band Buick Creek BC	230,200
• Brant County Board of Education Brantford Ont	636,553
• Broadview School Div 18 Broadview Sask	195,462
• Brokenhead Ojibway Nation Scanterbury Man	550,507
• Brunswick House Chapleau Ont	139,000
• Buffalo River Dillion Sask	754,150
• Burnt Church Band Council Legaceville NB	1,238,443
• CSR Protestant Western Quebec Aylmer Que	294,801
• CS Val d'Or Val d'Or Que	1,350,445
• Calgary Board of Education Calgary Alta	397,670
• Calgary Catholic Board of Educ Calgary Alta	243,494
• Canim Lake Indian Band 100 Mile House BC	488,300
• Canoe Creek Indian Band Dog Creek BC	137,777
• Canoe Lake Canoe Narrows Sask	747,565
• Carry The Kettle Sintaluta Sask	249,416
• Cat Lake Cat Lake Ont	673,679
• Chapel Island Band Council St Peters NS	541,254
• Chehalis Indian Band Agassiz BC	480,800
• Chemainus Indian Band Ladysmith BC	445,694
• Chemawawin Educational Auth Easterville Man	1,417,939
• Chippewas of Nawash Wiarton Ont	564,266
• Chippewas of Sarnia Sarnia Ont	163,000
• Chippewas of the Thames Muncey Ont	546,000
• Coldwater Indian Band Merritt BC	254,700
• Conseil Nation Attikamekw Sipi La Tuque Que	311,622
• Constance Lake Calstock Ont	1,907,574
• Cote Band Kamsack Sask	849,735
• Couchiching Fort Frances Ont	711,898
• Council For Yukon Indians Whitehorse YT	141,660
• County of Newell #4 Brooks Alta	196,441
• County of Parkland #31 Stony Plain Alta	1,402,652
• County of Ponoka #3 Ponoka Alta	1,535,177
• County of Smoky Lake #13 Smoky Lake Alta	367,656
• County of St Paul St Paul Alta	2,637,809
• County of Vulcan #2 Arrowwood Alta	423,170
• County of Wetaskiwin #10 Wetaskiwin Alta	831,032
• County of Wheatland Strathmore Alta	1,090,999
• Cowesses Broadview Sask	836,363
• Cowessess Broadview Sask	1,047,723
• Cowichan Indian Band Duncan BC	1,541,675
• Crane River Band Crane River Man	556,109
• Cross Lake Band Cross Lake Man	4,880,572
• Cumberland House Band Cumberland House Sask	256,500
• Cupar School Div 28 Cupar Sask	772,406
• Curve Lake Curve Lake Ont	1,007,800
• Dakota Plains Band Portage La Prairie Man	284,940
• Dakota Tipi Band Portage La Prairie Man	134,751
• Dauphin River School Division Gypsumville Man	231,966
• Dease River Band Cassiar YT	164,652
• Deer Lake Deer Lake Ont	890,159
• Dene Tha Band Chateh Alta	1,427,574
• Dokis Monetville P O Ont	266,400
• Douglas Indian Band Harrison Hot Springs BC	122,300
• Eabametoong First Nation Via Pickle Lake Ont	662,026
• Eagle Lake Eagle River Ont	272,320
• Ebb And Flow Band Ebb And Flow Man	1,653,129
• Elofson Academy Calgary Alta	469,240
• English River Band Patuanak Sask	523,100
• Enoch Band Winterburn Alta	131,100
• Ermineskin Band Hobbema Alta	328,969
• Eskasoni Band Council Eskasoni NS	4,513,553
• Exshaw School District Exshaw Alta	626,125
• Fairford Band Fairford Man	1,384,340
• Fed of Sask Indians Saskatoon Sask	249,300
• Federation of Saskatchewan Indians Saskatoon Sask	149,000
• Fisher River Band Koostatak Man	1,632,956
• Flying Dust Band Meadow Lake Sask	479,337
• Flying Dust Meadow Lake Sask	104,046
• Fond Du Lac Band Fond Du Lac Sask	1,190,000
• Foothills School Division Calgary Alta	203,215
• Fort Albany Albany Ont	1,285,100
• Fort Babine Educ Society Smithers BC	159,000
• Fort Churchill Band Tadoule Man	127,807
• Fort Nelson Indian Band Fort Nelson BC	157,900
• Fort Severn Fort Severn Ont	487,431
• Fort William Thunder Bay Ont	902,984
• Fox Lake Band Gillam Man	370,665
• Frog Lake Band Heinsburg Alta	1,166,252
• Frontier School Division # 48 Winnipeg Man	5,483,536
• Ft Chipewyan Indian Education Ft Chipewyan Alta	1,196,771
• Ft McMurray Roman Catholic Sch Ft McMurray Alta	144,864
• Ft McMurray School Division Ft McMurray Alta	136,756
• Ft Vermilion School Division Ft Vermilion Alta	1,571,940
• Garden Hill Band Island Lake Man	718,086
• Garden River Sault Ste Marie Ont	1,418,100
• Ginoogaming Longlac Ont	318,958
• Gitsan-wet'suwet'en L s soc Hazelton BC	2,327,300
• Glen Avon Protestant School Di St Paul Alta	235,789
• God's Lake Band God's Lake Narrows Man	498,268
• God's River Band God's River Man	242,938
• Golden Lake Golden Lake Ont	593,871
• Gordon Band Punnichy Sask	130,200
• Gordon Punnichy Sask	245,700
• Grand Lac Victoria Bande Louvicourt Que	460,763
• Grand Rapids Band Grand Rapids Man	787,395
• Grassy Narrows Grassy Narrows Ont	1,291,320
• Gull Bay Gull Bay Ont	660,462
• Gwa'sala-'nakwaxda'xw Ind Band Port Hardy BC	320,400
• Haldimand Board of Education Cayuga Ont	2,511,938
• Hastings County Board of Educa Belleville Ont	642,554
• Heart Lake Band Lac La Biche Alta	299,345
• Heiltsuk Indian Band Waglisla BC	1,743,000
• Henvey Inlet Pickerel Ont	144,300
• Hiawatha Keene Ont	228,585
• Hobbema Transport Ltd Hobbema Alta	1,294,200
• Houle Cardinal Bus Lines Ltd St Paul Alta	640,604
• Ind Train & Res Inst of BC Vancouver BC	168,000
• Indian Birch Band Birch River Man	372,925
• Indian Head School Div 19 Indian Head Sask	731,170
• Indian Way School Kahnawake Que	128,858
• Ingenika Indian Band Prince George BC	361,600
• Interlake Tribal Division for Ashern Man	305,189
• Intermountain School Division Grandview Man	292,486
• Iskut Indian Band Iskut BC	293,500
• Island Lake Band Loon Lake Sask	1,005,770
• Island Lake Tribal Council Inc Winnipeg Man	1,675,699
• Islington Whitedog Ont	1,116,970
• Jackhead Band Dallas Man	245,820
• James Smith Band Kinistino Sask	1,611,660
• John Smith Band Birch Hills Sask	615,073
• Joseph Bighead Band Pierceland Sask	136,994
• Kahkewistahaw Band Broadview Sask	557,027
• Kamloops Indian Band Kamloops BC	264,500
• Kamsack School Division #35 Kamsack Sask	623,390
• Kanesatake Band Council Oka Que	1,455,548
• Kasabonika Kasabonika Lake Ont	959,400
• Kashechewan Kashechewan Ont	819,400
• Kawacatoose Band Quinton Sask	1,358,172
• Keeseekoose Band Kamsack Sask	868,529
• Keeseekoowenin Band Elephinstone Man	498,772
• Keewatin Tribal Council Inc Thompson Man	2,345,643
• Kehewin Band Bonnyville Alta	1,330,867
• Kenora Board of Education Kenora Ont	538,554
• Kenora District RCSS Board Kenora Ont	655,391
• Kent County Board of Education Chatham Ont	1,222,527
• Kettle Point Forest Ont	447,480
• Kilkenny District School Area Thunder Bay Ont	308,850

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Kingfisher Kingfisher Lake Ont	464,598
• Kingsclear Band Council Fredericton NB	526,753
• Kinistin Band Chagoness Sask	124,744
• Kipawa Band Council Temiscaming Que	145,834
• Kitamaat Indian Band Kitamaat BC	217,500
• Kitasoo Indian Band Klemtu BC	544,400
• Ktunaxa/kinbasket Indep Sch Cranbrook BC	1,147,945
• Lac La Croix Fort Frances Ont	102,975
• Lac La Ronge Band La Ronge Sask	4,052,037
• Lac Seul Lac Seul Ont	413,001
• Lac Simon Bande Lac Simon Que	543,164
• Lake Babine Indian Band Burns Lake BC	654,514
• Lake Manitoba Band Vogar Man	1,096,518
• Lakeland Public School Division Bonnyville Alta	249,068
• Lakeland Roman Catholic Separa Bonnyville Alta	243,753
• Lambton County Board of Educat Sarnia Ont	1,748,678
• Larry Winnipeg Gleichen Alta	115,111
• Last Mountain School Division Govan Sask	1,039,101
• Lax Kw'alaams Indian Band Port Simpson BC	132,500
• Lennox Island Band Council Lennox Island PEI	304,686
• Lesser Slave Lake Indian Regio Slave Lake Alta	8,486,501
• Life Values Society St Paul Alta	170,363
• Little Grand Rapids Band Little Grand Rapids Man	188,386
• Little Pine Band Paynton Sask	457,445
• Little Red River Band High Level Alta	3,648,216
• Little Saskatchewan Band Gypsumville Man	338,782
• London Board of Education London Ont	1,252,174
• Long Lake 58 Longlac Ont	794,259
• Long Plain Band Edwin Man	1,005,570
• Long Point Band Council Winneway River Que	586,140
• Lorretta Doore Cluny Alta	111,549
• Lower Kootenay Indian Band Creston BC	152,700
• Lower Nicola Indian Band Merritt BC	222,200
• Lytton Indian Band Lytton BC	249,703
• Magnetawan Britt Ont	153,600
• Makwa Sahgaiehcan Band Loon Lake Sask	1,356,148
• Manitoba Indian Education Winnipeg Man	278,535
• Manouane Bande Manouane Que	1,784,064
• Maple Creek School Division Maple Creek Sask	101,556
• Mario Waterchief Gleichen Alta	119,592
• Martin Coach Line Ohsweken Ont	415,920
• Maskwachees Cultural College Hobbema Alta	117,432
• Mathias Colomb Band Pukatawagan Man	2,355,702
• Mattagami Gogama Ont	374,462
• Maynard Metchewais Grand Centre Alta	177,003
• Meadow Lake Dist chief Mgmt Co Meadow Lake Sask	2,723,566
• Membertou Band Council Sydney NS	822,116
• Micmacs of Gesgapegiaq Band Maria Que	873,023
• Middlesex Board of Education Hyde Park Ont	320,620
• Millbrook Band Council Truro NS	809,129
• Mingan Bande Mingan Que	374,540
• Minister of Finance BC Victoria BC	45,545,168
• Minister of Finance BC Whitehorse YT	456,927
• Miskooseepi Education Bloodvein Man	847,997
• Mississauga Blind River Ont	374,400
• Mistawasis Band Leask Sask	887,781
• Mohawk Council of Kahnawake Kahnawake Que	5,252,244
• Mohawks of the Bay of Quinte Deseronto Ont	734,859
• Montagnais La Romaine Conseil La Romaine Que	1,034,968
• Montagnais Lac St Jean Conseil Pointe Bleue Que	2,361,556
• Montagnais Les Escoumins Conseil Les Escoumins Que	417,780
• Montagnais Natashquan Conseil Natashquan Que	929,977
• Montagnais Pakua Shipi Conseil St Augustin Que	329,175
• Montagnais Schefferville Conse Schefferville Que	1,496,546
• Montagnais Uashat Maliotenam Sept-Iles Que	3,024,805
• Montana Adventist Private Scho Lacombe Alta	287,156
• Montreal Lake Band Montreal Lake Sask	1,659,705
• Moose Deer Point Mactier Ont	267,343
• Moose Factory Moose Factory Ont	3,716,200
• Moose Lake Band Moose Lake Man	580,425
• Moosomin Band Cochin Sask	212,590
• Moravian Thamesville Ont	104,925
• Mosquito Band Cando Sask	169,700
• Mosquito-grizzly Bear's Head Cando Sask	173,426
• Mount Currie Indian Band Mount Currie BC	935,867
• Muncey Muncey Ont	128,372
• Muscowequan Lestock Sask	195,010
• Muscowequan Student Residence Lestock Sask	1,096,304
• Mushkegowuk Tribal Council Moose Factory Ont	4,284,168
• Muskeg Lake Band Leask Sask	143,690
• Muskrat Dam Muskrat Dam Ont	257,828
• Musqueam Indian Band Vancouver BC	108,145
• Nadleh Whut'en Indian Band Fort Fraser BC	225,369
• Naicatchewenin Devlin Ont	116,950
• Nation Atikamekw Sipi Conseil La Tuque Que	377,068
• Nation Huronne Wendat Conseil Village des Hurons Que	979,840
• Necoslie Indian Band Fort St James BC	204,400
• Nelson House Education Nelson House Man	3,026,702
• New Post Cochrane Ont	159,100
• Nicickousemenicaning Fort Frances Ont	527,005
• Nimpkish Indian Band Alert Bay BC	668,536
• Nipissing Sturgeon Falls Ont	1,015,600
• Nor Nishnawbe Educ Council Sioux Lookout Ont	7,026,949
• North Battleford Cath schl North Battleford Sask	209,086
• North Battleford School Div North Battleford Sask	427,668
• North Caribou Weagamow Ont	198,730
• North Coast Tribal Council Prince Rupert BC	794,957
• North Spirit Lake North Spirit Lake Ont	168,036
• North Thompson Indian Band Barriere BC	108,700
• Northern Lakes School Div 64 Spiritwood Sask	836,062
• Northern Lights School Div 11 La Ronge Sask	2,748,993
• Northland School Division Peace River Alta	1,199,601
• Northlands Band Lac Brochet Man	137,731
• Norway House Band Norway House Man	7,027,649
• Nuu Chah Nulth Tribal Council Port Alberni BC	2,455,150
• Oak Lake Band Pipestone Man	653,351
• Obedjiwan Bande Obedjiwan Que	1,261,500
• Obedjiwan Bande Roberval Que	585,910
• Ochapowace Band Whitewood Sask	1,337,396
• Odanak Bande Odanak Que	250,130
• Ojibways of Onegaming Band Nestor Falls Ont	710,285
• Ojibways of the Pic River Firs Heron Bay Ont	499,162
• Okanagan Indian Band Vernon BC	192,143
• One Arrow Band Rosthern Sask	483,600
• Oneida of the Thames Southwold Ont	659,489
• Onion Lake Band Lloydminster Sask	3,513,731
• Ontario Native Education Couns Toronto Ont	165,000
• Opasquiak Educational The Pas Man	2,697,448
• Osnaburgh Osnaburgh Ont	138,980
• Oxford House Band Oxford House Man	491,299
• PA District Chiefs Prince Albert Sask	1,358,600
• Pa Public Schools Sd#3 Prince Albert Sask	188,947
• Pa Rural School Div 56 Prince Albert Sask	156,662
• Padc Management Co Ltd Prince Albert Sask	369,785
• Parkland School Division 63 Shellbrook Sask	464,793
• Parry Island Parry Sound Ont	646,530
• Pasqua Band Fort Qu'appelle Sask	268,834
• Paul Band Duffield Alta	215,829
• Pays Plat Schreiber Ont	108,059
• Peepeekisis Band Balcarres Sask	672,892
• Peguis Band Education Auth Fisher Branch Man	166,180
• Peguis Band Hodgson Man	2,475,089
• Peguis School Band Hodgson Man	452,072
• Peigan Board of Education Brocket Alta	2,537,405
• Pelican Lake Band Leoville Sask	583,120
• Penelakut Indian Band Chemainus BC	262,373
• Peter Ballantyne Band Pelican Narrows Sask	3,084,445
• Piapot Band Cupar Sask	389,347
• Pic Mobert Mobert Ont	559,496
• Pictou Landing Band Council Trenton NS	380,033
• Pikangikum Pikangikum Ont	2,736,608
• Pincher Creek Roman Catholic S Pincher Creek Alta	213,702
• Pincher Creek School Division Pincher Creek Alta	469,734
• Pine Creek Band Camperville Man	1,183,935
• Ponoka Roman Catholic School D Ponoka Alta	268,552
• Poplar Hill Poplar Hill Ont	348,839

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Poplar River First Nation Via Negginan Man	126,028
• Poundmaker Band Cut Knife Sask	525,288
• Prince Albert Comprehensive Prince Albert Sask	375,963
• Prince Albert Development Corp Prince Albert Sask	372,435
• Prince Albert School Div #3 Prince Albert Sask	365,846
• Province of NB (educ) Fredericton NB	2,853,165
• Pwi-di-goo-zing-ne-yaa-zhing N Fort Frances Ont	1,145,848
• Rainy River Emo Ont	708,480
• Rama Rama Ont	502,652
• Ranch Ehrlo Society Regina Sask	242,644
• Red Earth Band Red Earth Sask	1,212,555
• Red Pheasant Band Grenfell Sask	715,361
• Red Rock Nipigon Ont	356,861
• Red Sucker Lake Education Red Sucker Lake Man	880,129
• Regina School Division #4 Regina Sask	143,586
• Regina School Division #77 Regina Sask	244,447
• Regina Roman Catholic Sep Regina Sask	121,590
• Regroupement Mamit Innuat Inc Mingan Que	268,995
• Restigouche Band Council Restigouche Que	2,188,982
• River Desert Band Council Maniwaki Que	1,640,240
• RJD Williams School for the Saskatoon Sask	170,319
• Rocky Bay MacDiarmid Ont	124,598
• Rocky Mountain School Division Rocky Mountain House Alta	155,955
• Rockyview School District Calgary Alta	208,163
• Rolling River Band Erickson Man	540,192
• Roseau River Band Ginew Man	1,473,714
• Ross River Band Ross River YT	101,138
• Saanich Indian School Board Brentwood Bay BC	794,191
• Sachigo Sachigo Lake Ont	579,813
• Saddle Lake Band Saddle Lake Alta	1,825,115
• Saddle Lake Full Gospel Schoo Saddle Lake Alta	377,953
• Sagkeeng Education Foundation Pine Falls Man	3,615,501
• St Mary's Band Council Fredericton NB	333,161
• Sakimay Band 364 Grenfell Sask	423,456
• Sakimay Sakimay Sask	134,724
• Sam Bull Goodfish Lake Alta	166,190
• Samson Adventist Hobbema Alta	118,172
• Samson Band Hobbema Alta	1,756,282
• Sandy Bay Education Foundation Marius Man	3,866,696
• Sandy Lake Sandy Lake Ont	2,955,082
• Sarcee Band Calgary Alta	310,500
• Saskatoon Brd of Education Saskatoon Sask	201,511
• Saskatoon District Tribal Coun Saskatoon Sask	1,852,951
• Saugeen Southampton Ont	1,135,920
• Saulteaux Cochin Sask	520,200
• Seabird Island Indian Band Agassiz BC	480,300
• Seine River Mine Centre Ont	843,956
• Serpent River Cutler Ont	317,100
• Seton Lake Indian Band Shalalth BC	347,503
• Shackan Indian Band Merritt BC	108,800
• Shamattawa Band Education Shamattawa Man	1,510,606
• Sheguiandah Sheguiandah Ont	178,200
• Shoal Lake 39 Kejick Ont	657,875
• Shoal Lake 40 Kejick Ont	265,900
• Shoal Lake Band of the Cree Na Pakwaw Lake Sask	637,300
• Shoal River Band Via Pelican Rapids Man	1,125,910
• Shubenacadie Band Council Shubenacadie NS	1,421,266
• Siksika Nation Gleichen Alta	2,100,702
• Sioux Valley Educational Griswold Man	1,566,387
• Six Nations Ohsweken Ont	821,063
• Smallboy Camp School Hinton Alta	190,900
• Southeast Tribal Division Winnipeg Man	4,340,461
• Spallumcheen Indian Band Enderby BC	107,200
• Spanish River Massey Ont	1,507,300
• Split Lake Cree First Nation Split Lake Man	1,704,144
• Squamish Indian Band North Vancouver BC	484,569
• St Paul Regional High St Paul Alta	120,873
• St Paul School District St Paul Alta	214,323
• St Theresa Point Band St Theresa Point Man	2,830,168
• St Mary's Indian Band Cranbrook BC	107,700
• Standing Buffalo Band Fort Qu'appelle Sask	533,262
• Stangecoming Fort Frances Ont	116,645
• Starblanket Balcarres Sask	2,583,341
• Starblanket Band Balcarres Sask	145,380
• Stone Indian Band Hanceville BC	241,524
• Stoney Band Morley Alta	3,610,614
• Stony Creek Indian Band Vanderhoof BC	174,600
• Sturgeon Lake Band Shellbrook Sask	1,445,745
• Sturgeon Lake School District Morinville Alta	224,898
• Sucker Creek Little Current Ont	396,100
• Summer Beaver Pickle Lake Ont	1,007,789
• Sunchild Band Rocky Mountain House Alta	138,122
• Swan Lake Band Swan Lake Man	530,564
• Sweetgrass Gallivan Sask	490,345
• Tahltan Indian Band Telegraph Creek BC	117,302
• Tallcree Band Ft Vermilion Alta	796,552
• Temagami Temagami Ont	190,300
• The Narrows Education Auth Gypsumville Man	1,126,219
• Thunderchild Band Turtleford Sask	899,317
• Tiger Lily School Div 54 Melfort Sask	179,329
• Temiskaming Band Council Notre Dame du Nord Que	622,595
• Tl'azt'en Nations Band Fort St James BC	1,981,012
• Tobique Band Council Perth Andover NB	1,129,501
• Touchwood-file Hills Dis Chief Fort Qu'appelle Sask	186,300
• Tsawataineuk Indian Band Kingcome Inlet BC	256,700
• Tsuu T'ina Nation Band Calgary Alta	570,275
• Turtlefrd School Div No 65 Turtleford Sask	130,557
• Ulkatcho Indian Band Anahim Lake BC	622,663
• University of Western Ontario London Ont	209,502
• Upper Nicola Indian Band Merritt BC	265,900
• Valley River Band Shortdale Man	201,170
• Wabigoon Dinorwic Ont	213,700
• Wadena School Division #46 Wadena Sask	663,637
• Wagmatcook Band Council Baddeck NS	900,782
• Wahgoshig Matheson Ont	180,200
• Wahpeton Band Prince Albert Sask	243,800
• Walpole Island Wallaceburg Ont	1,527,853
• Wapekeka Angling Lake Ont	510,004
• Wasagamack Band Wasagamack Man	444,849
• Waterhen Band Skownan Man	158,041
• Waterhen Lake Band Waterhen Lake Sask	140,204
• Waterhen Waterhen Lake Sask	959,800
• Waywayseecappo Education Rossburn Man	1,223,432
• Webequie Via Pickle Lake Ont	344,545
• Weenusk Weenusk Ont	450,400
• West Bay West Bay Ont	1,334,500
• West Parry Sound Board of Educ Parry Sound Ont	118,638
• West Region Tribal Council Inc Dauphin Man	361,763
• Westbank Indian Band Kelowna BC	155,900
• Wetaskiwin Roman Catholic Scho Wetaskiwin Alta	412,633
• Wetaskiwin School District Wetaskiwin Alta	833,901
• Weymontachie Bande Sanmaur Que	1,316,260
• White Bear Band Carlyle Sask	1,089,493
• Whitefish Bay Pawitik Ont	1,453,056
• Whitefish Lake Band #128 Goodfish Alta	138,087
• Whitefish Lake Naughton Ont	213,900
• Whitefish River Birch Island Ont	496,900
• Whycocomagh Band Council Whycocomagh NS	778,429
• Wikwemikong Wikwemikong Ont	3,385,800
• Wilkie School Div No 59 Wilkie Sask	285,028
• Willow Creek School District Claresholm Alta	254,193
• Wintemute Randle Kilimnik Winnipeg Man	163,880
• Witchekan Lake Band Spiritwood Sask	125,268
• Wolseley School Div #25 Wolseley Sask	106,268
• Wunnummin Wunnummin Lake Ont	654,659
• Yellowquill Band Rose Valley Sask	208,395
• York Region Board of Education Aurora Ont	230,953
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $31,667,559	
• Ministere Education Quebec Que	31,667,559
Contributions to Indian bands and Inuit settlements or educational institutions for post-secondary educational services and support $157,547,324	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Abitibiwinni Bande Amos Que	141,296
• Adams Lake Indian Band Chase BC	197,885
• Akwesasne Cornwall Ont	2,332,832
• Alderville Roseneath Ont	138,452
• Alexis Creek Indian Band Chilanko Forks BC	116,825
• Alkali Lake Indian Band Williams Lake BC	103,544
• Anaham Indian Band Alexis Creek BC	125,989
• Anigawncigig Institute Peterborough Ont	171,943
• Anspayaxw School Society Hazelton BC	283,696
• Athabasca Tribal Corp Ft Chipewyan Alta	504,315
• Atikamekw Sipi Comite Coordina La Tuque Que	204,565
• Attawapiskat Attawapiskat Ont	1,086,800
• Batchewana Sault Ste Marie Ont	1,570,100
• Beardy's and Okemasis Band Duck Lake Sask	848,100
• Beausoleil Penetanguishene Ont	292,674
• Bella Coola Indian Band Bella Coola BC	226,170
• Betsiamites Bande Betsiamites Que	1,265,197
• Big Grassy Morson Ont	250,424
• Big Island Morson Ont	118,250
• Bigstone Cree Band Desmarais Alta	476,408
• Blood Band Education Board Stand Off Alta	2,884,739
• Blood Tribe Education Board Stand Off Alta	158,300
• Blue Quills First Nations St Paul Alta	200,012
• Blue Quills Native Education St Paul Alta	600,000
• Bonaparte Indian Band Cache Creek BC	352,886
• Broman Lake Indian Band Burns Lake BC	140,365
• Brunswick House Chapleau Ont	168,400
• Burnt Church Band Council Legaceville NB	214,150
• Canim Lake Indian Band 100 Mile House BC	281,500
• Canoe Creek Indian Band Dog Creek BC	108,095
• Chapleau Cree Chapleau Ont	105,600
• Chehalis Indian Band Agassiz BC	174,135
• Chemainus Indian Band Ladysmith BC	477,920
• Chilliwack Area Indian Council Sardis BC	185,095
• Coldwater Indian Band Merritt BC	187,760
• Concordia College Edmonton Alta	105,022
• Confed of Mainland Micmacs Truro NS	1,965,442
• Constance Lake Calstock Ont	270,153
• Cook's Ferry Indian Band Spences Bridge BC	142,579
• Couchiching Fort Frances Ont	1,235,657
• Cowichan Indian Band Duncan BC	520,702
• Cross Lake Band Cross Lake Man	883,050
• Curve Lake Curve Lake Ont	394,713
• Dakota Ojibway Tribal Council Brandon Man	2,811,107
• Dene Tha Band Chateh Alta	202,352
• Dokis Monetville Ont	448,400
• Eabametoong First Nation Via Pickle Lake Ont	260,918
• Eagle Lake Eagle River Ont	137,073
• Eskasoni Band Council Eskasoni NS	751,642
• Fed of Sask Indians Saskatoon Sask	322,500
• First Nations Technical Instit Deseronto Ont	2,700,000
• Fisher River Band Koostatak Man	571,469
• Fort Albany Albany Ont	700,400
• Fort William Thunder Bay Ont	961,183
• Fountain Indian Band Lillooet BC	176,100
• Frog Lake Band Heinsburg Alta	359,163
• Garden River Sault Ste Marie Ont	1,352,200
• Gaspe Bande Gaspe Que	126,591
• Georgina Island Sutton West Ont	119,221
• Gibson Bala Ont	114,880
• Gitlakdamix Indian Band New Aiyansh BC	252,429
• Gitsan-wet'suwet'en Loc Serv Soc Hazelton BC	2,304,606
• Golden Lake Golden Lake Ont	329,772
• Government of NWT Yellowknife NWT	366,000
• Grand Rapids Band Grand Rapids Man	126,791
• Heiltsuk Indian Band Waglisla BC	388,300
• Henvey Inlet Pickerel Ont	144,300
• Institut Educatif Culturel Att Village des Hurons Que	665,063
• Interlake Tribal Division For Ashern Man	707,482
• Island Lake Tribal Council Inc Winnipeg Man	1,161,968
• Islington Whitedog Ont	184,348
• Kamloops Indian Band Kamloops BC	541,630
• Kashechewan Kashechewan Ont	350,000
• Keeseekoowenin Band Elephinstone Man	482,140
• Keewatin Tribal Council Inc Thompson Man	1,534,048
• Kehewin Band Bonnyville Alta	348,595
• Kingsclear Band Council Fredericton NB	130,211
• Kitamaat Indian Band Kitamaat BC	162,907
• Kitsumkalum Indian Band Terrace BC	120,146
• Kwakiutl Indian Band Port Hardy BC	278,700
• Labrador Inuit Association St John's Nfld	1,304,518
• Lac La Croix Fort Frances Ont	175,425
• Lac La Ronge Band La Ronge Sask	304,290
• Lac Simon Bande Lac Simon Que	201,598
• Lakalzap Indian Band Greenville BC	162,987
• Lake Babine Indian Band Burns Lake BC	459,200
• Lax Kw'alaams Indian Band Port Simpson BC	124,900
• Lennox Island Band Council Lennox Island PEI	118,180
• Lesser Slave Lake Indian Regio Slave Lake Alta	1,525,530
• Lillooet District Ind Council Lillooet BC	237,866
• Little Red River Band High Level Alta	191,318
• Long Point Band Council Winneway River Que	136,941
• Lower Nicola Indian Band Merritt BC	462,773
• Lower Similkameen Indian Band Keremeos BC	211,540
• Lytton Indian Band Lytton BC	189,046
• Martin Falls Nakina Ont	229,726
• Maskwachees Cultural College Hobbema Alta	166,200
• Masset Indian Band Masset BC	334,027
• Mathias Colomb Band Pukatawagan Man	290,667
• McGill University Montreal Que	120,075
• Mcleod Lake Indian Band Mcleod Lake BC	164,100
• Membertou Band Council Sydney NS	635,279
• Minister of Finance (Manitoba) Winnipeg Man	2,771,248
• Mississauga Blind River Ont	152,100
• Mohawk Council of Kahnawake Kahnawake Que	1,211,279
• Mohawks of the Bay of Quinte Deseronto Ont	1,079,974
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,548,859
• Montagnais Uashat Maliotenam C Sept Iles Que	1,074,138
• Moose Factory Moose Factory Ont	1,290,500
• Mount Currie Indian Band Mount Currie BC	267,021
• Muncey Muncey Ont	4,793,311
• Mushkegowuk Tribal Council Moose Factory Ont	1,027,200
• Muskeg Lake Band Leask Sask	601,301
• Musqueam Indian Band Vancouver BC	153,035
• Nadleh Whut'en Indian Band Fort Fraser BC	110,000
• Nanaimo Indian Band Nanaimo BC	236,591
• Nation Atikamekw Sipi Conseil La Tuque Que	116,303
• Nation Huronne Wendat Conseil Village des Hurons Que	927,200
• Necoslie Indian Band Fort St James BC	296,200
• Nelson House Education Nelson House Man	660,894
• Nemaiah Valley Indian Band Nemaiah Valley BC	107,750
• Neskainlith Indian Band Chase BC	285,373
• New Credit Hagersville Ont	2,561,519
• Nicickousemenicaning Fort Frances Ont	125,750
• Nicola Valley Instit of Tech Merritt BC	220,000
• Nimpkish Indian Band Alert Bay BC	787,330
• Nipissing Sturgeon Falls Ont	4,471,700
• Nipissing University College North Bay Ont	170,000
• Nishnawabe-aski-nation (Ont) Thunder Bay Ont	136,100
• Nooaitch Indian Band Merritt BC	115,361
• Nor Nishnawbe Educ Council Sioux Lookout Ont	3,669,900
• North Coast Tribal Council Prince Rupert BC	361,947
• North Shore Micmac D C Newcastle NB	950,047
• North Thompson Indian Band Barriere BC	216,925
• Northern Teachers Education Pr La Ronge Sask	130,000
• Northwest Angle 37 Sioux Narrows Ont	104,041
• Norway House Band Norway House Man	986,241
• Nuu Chah Nulth Tribal Council Port Alberni BC	923,700
• Obedjiwan Bande Roberval Que	164,305
• Ochapowace Band 363 Whitewood Sask	366,900
• Odanak Bande Odanak Que	381,724
• Ojibways of Onegaming Band Nestor Falls Ont	392,794
• Ojibways of The Pic River First Heron Bay Ont	238,789
• Okanagan Ind Educ Res Soc Penticton BC	227,000
• Okanagan Indian Band Vernon BC	780,025
• Onion Lake Band Lloydminster Sask	759,508

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Opasquiak Educational The Pas Man	1,101,275
• Oromocto Band Council Oromocto NB	196,765
• Osoyoos Indian Band Oliver BC	164,735
• Oweekeno Indian Band Port Hardy BC	107,565
• Parry Island Parry Sound Ont	239,500
• Pavilion Indian Band Lillooet BC	132,357
• Peepeekisis Band Balcarres Sask	407,200
• Peguis Band Education Auth Fisher Branch Man	499,991
• Peguis Band Hodgson Man	1,677,997
• Peigan Board of Education Brocket Alta	884,738
• Penelakut Indian Band Chemainus BC	114,625
• Penticton Indian Band Penticton BC	437,932
• Pic Mobert Mobert Ont	152,140
• Premiere Nation Malecite Viger Longueuil Que	115,883
• Pwi-di-goo-zing-ne-yaa-zhing N Fort Frances Ont	2,652,117
• Rainy River Emo Ont	168,396
• Rama Rama Ont	471,980
• Regroupement Mamit Innuat Inc Mingan Que	288,417
• Restigouche Band Council Restigouche Que	569,258
• River Desert Band Council Maniwaki Que	1,251,830
• Rocky Bay MacDiarmid Ont	120,328
• Roseau River Band Ginew Man	255,366
• Saanich Indian School Board Brentwood Bay BC	472,161
• Saddle Lake Band Saddle Lake Alta	2,115,551
• Sagkeeng Education Foundation Pine Falls Man	1,503,735
• Sakimay Band 364 Grenfell Sask	302,600
• Samahquam Indian Band Mission BC	201,150
• Sarcee Band Calgary Alta	397,991
• Sask Indian Federated Colle Regina Sask	4,805,000
• Sask Indian Regional College Saskatoon Sask	1,600,000
• Saskatoon District Tribal Council Saskatoon Sask	1,377,945
• Saugeen Southampton Ont	212,656
• Saulteaux Cochin Sask	122,600
• Seabird Island Indian Band Agassiz BC	168,584
• Secwepmc Cultural Educ Soc Kamloops BC	115,600
• Seine River Mine Centre Ont	188,145
• Serpent River Cutler Ont	432,800
• Seton Lake Indian Band Shalalth BC	108,350
• Shoal River Band Via Pelican Rapids Man	233,939
• Shuswap Indian Band Invermere BC	154,065
• Siksika Nation Band Gleichen Alta	166,200
• Siska Indian Band Lytton BC	112,175
• Skidegate Indian Band Queen Charlotte City BC	106,100
• Sliammon Indian Band Powell River BC	139,780
• Southeast Tribal Division Winnipeg Man	1,577,084
• Spallumcheen Indian Band Enderby BC	110,575
• Spanish River Massey Ont	694,200
• Split Lake Cree First Nation Split Lake Man	270,420
• Squamish Indian Band North Vancouver BC	865,321
• St Mary's Indian Band Cranbrook BC	145,665
• Stangecoming Fort Frances Ont	139,494
• Starblanket Band Balcarres Sask	306,490
• Stellaquo Indian Band Fraser Lake BC	255,020
• Sto Lo Tribal Council Chilliwack BC	109,320
• Sto Lo Nation Canada Sardis BC	203,580
• Stoney Band Morley Alta	881,640
• Sucker Creek Little Current Ont	135,400
• Tahltan Indian Band Telegraph Creek BC	148,904
• Takla Lake Indian Band Takla Landing BC	125,000
• Tallcree Band Ft Vermilion Alta	261,845
• Temagami Temagami Ont	134,300
• The Narrows Education Auth Gypsumville Man	260,547
• The Univ of New Brunswick Fredericton NB	101,237
• Tl'azt'en Nations Band Fort St James BC	219,247
• Tobique Band Council Perth Andover NB	1,546,315
• Tsawataineuk Indian Band Kingcome Inlet BC	159,590
• Tsuu T'ina Nation Band Calgary Alta	117,701
• University of BC Vancouver BC	200,000
• University of Saskatchewan Saskatoon Sask	458,000
• University of Toronto Toronto Ont	131,493
• Upper Nicola Indian Band Merritt BC	398,935
• Urban Indian Education Society Vancouver BC	1,002,000
• Wagmatcook Band Council Baddeck NS	363,585
• Walpole Island Wallaceburg Ont	886,400
• Waubetek Business Development Birch Island Ont	120,845
• West Bay West Bay Ont	730,800
• West Region Tribal Council Inc Dauphin Man	1,452,546
• Westbank Indian Band Kelowna BC	147,300
• Weymontachie Bande Sanmaur Que	249,409
• White Bear Carlyle Sask	969,800
• Whitefish Bay Pawitik Ont	359,523
• Whitefish Lake Band #128 Goodfish Alta	694,786
• Whitefish Lake Naughton Ont	269,100
• Whitefish River Birch Island Ont	285,100
• Wikwemikong Wikwemikong Ont	2,526,000
• Williams Lake Indian Band Williams Lake BC	173,908
• Yellow Quill Band Rose Valley Sask	427,776
• Yellowhead Tribal Council Spruce Grove Alta	2,241,642
• Yellowhead Tribal Council Stony Plain Alta	602,900
• Yorkton Tribal Administration Yorkton Sask	2,059,700
• Yukon College Whitehorse YT	100,325
Contributions to Indian bands, Inuit settlements or organizations for cultural centres and cultural development $8,756,497	
• Avataq Cultural Institute Inc Montreal Que	246,998
• Canadian Native Arts Found Toronto Ont	100,000
• Centre Kanien Keha Ka Otiohkwa Kahnawake Que	127,401
• Coqualeetza Cultural Centre Chilliwack BC	229,922
• Dakota Ojibway Tribal Council Brandon Man	161,196
• Dene Cultural Institute Yellowknife NWT	198,049
• Inst Cult Attikamek Montagnais Village des Hurons Que	306,074
• Interlake Reserves Tribal Coun Ashern Man	112,270
• Inuit Cultural Inst Arviat Man	526,542
• Inuit Tapirisat of Canada Ottawa Ont	232,000
• James Bay Cree Cult Educ Ctre Chisasibi Que	206,150
• Lake of the Woods Ojibway Kenora Ont	145,246
• Manitoba Indian Cultural Winnipeg Man	203,139
• Maskwachees Cultural College Hobbema Ont	139,021
• Micmac Cultural Centre Sydney NS	123,950
• Minastako Cultural Centre Cardston Alta	125,299
• Na Indian Travelling Colleg Cornwall Ont	543,278
• Ojibway & Cree Cult Centre Timmins Ont	306,464
• Ojibwe Cultural Ctre Timmins Ont	137,344
• Ojibwe Culture Foundation Manitoulin Island Ont	158,771
• Sask Ind Cultural College Saskatoon Sask	1,547,280
• Torngasok Cult Ctre Nain Labrador	125,620
• Woodland Cultural Centre Brantford Ont	712,447
Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves $394,882,210	
• Abegweit Band Council Cornwall PEI	219,960
• Abitibiwinni Bande Amos Que	551,488
• Acadia Band Council Yarmouth NS	197,000
• Adams Lake Indian Band Chase BC	316,000
• Afton Band Council Afton NS	721,000
• Ahtahkakoop Band Shell Lake Sask	167,768
• Akwesasne Cornwall Ont	2,048,196
• Alexander Band Morinville Alta	503,149
• Alexis Band Glenevis Alta	786,313
• Alexis Creek Indian Band Chilanko Forks BC	193,668
• Alkali Lake Indian Band Williams Lake BC	311,800
• Anaham Indian Band Alexis Creek BC	755,540
• Anderson Lake Indian Band d'Arcy BC	161,800
• Annapolis Valley Band Council Cambridge Station NS	127,400
• Attawapiskat Attawapiskat Ont	738,443
• Barren Lands Band Brochet Man	486,106
• Beardy's Okemasis Band Duck Lake Sask	1,518,609
• Bearskin Bearskin Lake Ont	211,660
• Beausoleil Penetanguishene Ont	194,243
• Bella Coola Indian Band Bella Coola BC	1,086,000
• Berens River Band Berens River Man	1,048,110
• Betsiamites Bande Betsiamites Que	2,670,983
• Big C Band La Loche Sask	724,850
• Big Cove Band Council Big Cove NB	4,335,348

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Big Grassy Morson Ont	155,204
• Big Trout Lake Big Trout Lake Ont	108,354
• Bigstone Cree Band Desmarais Alta	2,698,458
• Birdtail Sioux Band Beulah Man	404,200
• Black Lake Band Black Lake Sask	1,442,969
• Blood Band Stand Off Alta	9,803,609
• Bloodvein Band Bloodvein Man	529,240
• Blueberry River Indian Band Buick Creek BC	188,500
• Bonaparte Indian Band Cache Creek BC	328,400
• Boothroyd Indian Band Boston Bar BC	137,000
• Boyer River Band High Level Alta	146,103
• Brokenhead Ojibway Nation Scanterbury Man	139,930
• Buffalo River Band Dillion Sask	725,154
• Burnt Church Band Council Legaceville NB	2,065,535
• Burrard Indian Band North Vancouver BC	106,400
• Canim Lake Indian Band 100 Mile House BC	429,600
• Canoe Creek Indian Band Dog Creek BC	246,100
• Canoe Lake Band Canoe Narrows Sask	908,983
• Carry The Kettle Band Sintaluta Sask	318,288
• Cat Lake Cat Lake Ont	206,354
• Champagne/aishihik Band Haines Junction YT	134,537
• Chapel Island Band Council St Peters NS	643,500
• Chehalis Indian Band Agassiz BC	726,100
• Chemainus Indian Band Ladysmith BC	1,106,002
• Chemawawin First Nation Easterville Man	763,800
• Cheslatta Indian Band Burns Lake BC	146,100
• Chilliwack Area Indian Council Sardis BC	1,564,300
• Chippewas of Sarnia Sarnia Ont	280,642
• Chippewas of the Thames Muncey Ont	142,010
• City of Brandon Brandon Man	219,973
• City of Thompson Thompson Man	138,777
• City of Winnipeg Winnipeg Man	5,122,884
• Coldwater Indian Band Merritt BC	403,763
• Constance Lake Calstock Ont	192,019
• Cote Band Kamsack Sask	972,605
• Cowessess Band Broadview Sask	300,000
• Cowichan Indian Band Duncan BC	3,069,527
• Crane River Band Crane River Man	372,500
• Cross Lake Band Cross Lake Man	3,495,913
• Cumberland House Band Cumberland House Sask	967,684
• Dakota Ojibway Tribal Council Brandon Man	115,099
• Dakota Plains Band Portage La Prairie Man	222,700
• Dakota Tipi Band Portage La Prairie Man	234,329
• Dauphin River Band Gypsumville Man	182,227
• Dawson Band Dawson City YT	154,000
• Day Star Band Punnichy Sask	200,600
• Deer Lake Deer Lake Ont	373,014
• Dene Tha Band Chateh Alta	1,394,130
• Dept of National Health & Welfare Ottawa Ont	39,214,607
• Doig River Indian Band Rose Prairie BC	162,249
• Douglas Indian Band Harrison Hot Springs BC	113,200
• Eabametoong First Nation Via Pickle Lake Ont	586,480
• Ebb and Flow Band Ebb and Flow Man	1,214,000
• Eel Ground Band Council Newcastle NB	931,034
• Eel River Band Council Dalhousie NB	663,700
• English River Patunak Sask	665,266
• Enoch Band Winterburn Alta	574,237
• Eskasoni Band Council Eskasoni NS	6,219,015
• Fairford Band Fairford Man	1,215,264
• Fisher River Band Koostatak Man	1,006,049
• Fishing Lake Band Wadena Sask	562,000
• Flying Dust Band Meadow Lake Sask	406,741
• Fond du Lac Band Fond du Lac Sask	747,640
• Fort Albany Albany Ont	167,263
• Fort Alexander Band Fort Alexander Man	2,749,868
• Fort Chipewyan Band Ft Chipewyan Alta	769,207
• Fort Churchill Band Tadoule Man	327,194
• Fort McKay Band Ft McMurray Alta	143,344
• Fort Mcmurray Band Ft McMurray Alta	132,562
• Fort Nelson Indian Band Fort Nelson BC	263,314
• Fort Severn Fort Severn Ont	119,054
• Fort Ware Indian Band Prince George BC	363,400
• Fountain Indian Band Lillooet BC	367,100
• Fox Lake Band Gillam Man	334,484
• Frog Lake Band Heinsburg Alta	736,000
• Gitlakdamix Indian Band New Aiyansh BC	482,633
• Gitsan-wet'suwet'en L s soc Hazelton BC	4,409,063
• God's Lake Band God's Lake Narrows Man	1,614,836
• God's River Band God's River Man	370,685
• Gordon Band Punnichy Sask	1,175,841
• Grand Lac Victoria Bande Louvicourt Que	156,068
• Grand Rapids Band Grand Rapids Man	518,500
• Grassy Narrows Grassy Narrows Ont	148,771
• Gwa'sala-'nakwaxda'xw Ind Band Port Hardy BC	700,998
• Halalt Indian Band Chemainus BC	148,300
• Halfway River Indian Band Wonowon BC	203,787
• Hatchet Lake Band Wollaston Lake Sask	1,248,875
• Heiltsuk Indian Band Waglisla BC	1,172,800
• Hollow Water First Nation Wanipigow Man	573,949
• Indian Birch Band Birch River Man	250,500
• Indian Island Band Council Rexton NB	274,876
• Interlake Reserves Tribal Coun Ashern Man	110,083
• Iskut Indian Band Iskut BC	260,214
• Island Lake Band Loon Lake Sask	1,104,242
• Island Lake Tribal Council Inc Winnipeg Man	6,749,196
• Islington Whitedog Ont	244,113
• Jackhead Band Dallas Man	159,680
• James Smith Band Kinistino Sask	1,201,475
• Janvier Band Chard Alta	191,776
• John Smith Band Birch Hills Sask	280,445
• Joseph Bighead Band Pierceland Sask	700,618
• Kahkewistahaw Band Broadview Sask	529,803
• Kamloops Indian Band Kamloops BC	423,240
• Kasabonika Kasabonika Lake Ont	407,466
• Kashechewan Kashechewan Ont	754,499
• Katzie Indian Band Pitt Meadows BC	319,300
• Kawacatoose Band Quinton Sask	1,215,307
• Keeseekoose Band Kamsack Sask	751,687
• Keeseekoowenin Band Elephinstone Man	459,100
• Keewatin Tribal Council Inc Thompson Man	167,296
• Kehewin Band Bonnyville Alta	920,014
• Kettle Point Forest Ont	115,882
• Kingsclear Band Council Fredericton NB	699,519
• Kinistin Band Chagoness Sask	313,856
• Kitamaat Indian Band Kitamaat BC	345,380
• Kitasoo Indian Band Klemtu BC	308,685
• Kitselas Indian Band Terrace BC	151,415
• Kitsumkalum Indian Band Terrace BC	115,676
• Kwakiutl Indian Band Port Hardy BC	175,497
• Kwanlin Dun Band Whitehorse YT	1,083,000
• Lac La Ronge Band La Ronge Sask	4,256,328
• Lac Seul Lac Seul Ont	180,160
• Lac Simon Bande Lac Simon Que	1,535,952
• Lakalzap Indian Band Greenville BC	609,902
• Lake Babine Indian Band Burns Lake BC	1,135,781
• Lake Manitoba Band Vogar Man	944,973
• Lake St Martin Band Gypsumville Man	1,408,000
• Lax Kw'alaams Indian Band Port Simpson BC	825,500
• Lennox Island Band Council Lennox Island PEI	257,242
• Lesser Slave Lake Indian Regio Slave Lake Alta	6,087,166
• Liard Band Watson Lake YT	992,727
• Lillooet District Ind Council Lillooet BC	357,900
• Little Black Bear Band Goodeve Sask	203,420
• Little Black River Band O'Hanley Man	292,580
• Little Grand Rapids Band Little Grand Rapids Man	1,466,800
• Little Pine Band Paynton Sask	992,710
• Little Red River Band High Level Alta	2,498,494
• Little Salmon-carmacks Band Carmacks YT	288,500
• Little Saskatchewan Band Gypsumville Man	399,903
• Little Shuswap Indian Band Chase BC	176,500
• Long Lake 58 Longlac Ont	136,830
• Long Plain Band Edwin Man	825,800
• Long Point Band Council Winneway River Que	596,074
• Lower Nicola Indian Band Merritt BC	463,899
• Lower Similkameen Indian Band Keremeos BC	608,700
• Lubicon Lake Band Peace River Alta	444,335

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Lytton Indian Band Lytton BC	964,900
• Malahat Indian Band Mill Bay BC	149,700
• Manouane Bande Manouane Que	947,114
• Mathias Colomb Band Pukatawagan Man	1,499,127
• Mcleod Lake Indian Band Mcleod Lake BC	263,900
• Membertou Band Council Sydney NS	1,310,000
• Millbrook Band Council Truro NS	1,271,395
• Minister of Finance (Manitoba) Winnipeg Man	18,590,439
• Mistawasis Band Leask Sask	614,110
• Mistissini Band Council Chibougamau Que	314,977
• Mohawk Council of Kahnawake Kahnawake Que	4,740,757
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,948,349
• Montagnais Uashat Maliotenam C Sept Iles Que	3,406,409
• Montreal Lake Band Montreal Lake Sask	1,461,596
• Moose Factory Moose Factory Ont	258,108
• Moose Lake Band Moose Lake Man	796,500
• Moose Woods Band Saskatoon Sask	115,100
• Moosomin Band Cochin Sask	761,546
• Mosquito-grizzly Bear's Head Cando Sask	604,943
• Mount Currie Indian Band Mount Currie BC	1,609,100
• Muscowpetung Band Fort Qu'appelle Sask	231,868
• Muskeg Lake Band Leask Sask	283,784
• Muskowekwan Band Lestock Sask	528,700
• Muskrat Dam Muskrat Dam Ont	103,853
• Musqueam Indian Band Vancouver BC	703,000
• Na-cho Ny'ak Dun Mayo YT	126,000
• Nadleh Wuht'en Indian Band Fort Fraser BC	272,871
• Naicatchewenin Devlin Ont	161,967
• Nanaimo Indian Band Nanaimo BC	786,111
• Nanoose Indian Band Lantzville BC	173,113
• Naskapi Band of Quebec Schefferville Que	590,450
• Nation Huronne Wendat Conseil Village des Hurons Que	151,647
• Nazko Indian Band Quesnel BC	144,731
• Necoslie Indian Band Fort St James BC	730,600
• Nelson House Band Nelson House Man	3,592,696
• Nemaiah Valley Indian Band Nemaiah Valley BC	218,700
• Neskainlith Indian Band Chase BC	271,500
• Nicomen Indian Band Lytton BC	107,500
• Nikaneet Band Maple Creek Sask	224,700
• Nimpkish Indian Band Alert Bay BC	744,016
• Nishnawabe-aski-nation (Ont) Thunder Bay Ont	256,736
• Noo...tch Indian Band Merritt BC	121,000
• North Caribou Weagamow Ont	314,986
• North Coast Tribal Council Prince Rupert BC	2,954,018
• North Spirit Lake North Spirit Lake Ont	101,851
• North Thompson Indian Band Barriere BC	117,000
• Northlands Band Lac Brochet Man	860,128
• Norway House Band Norway House Man	3,559,861
• Nuu Chah Nulth Tribal Council Port Alberni BC	3,668,400
• O'chiese Band Rocky Mountain House Alta	376,474
• Oak Lake Band Pipestone Man	467,800
• Ochapowace Band 363 Whitewood Sask	967,533
• Ojibways of Onegaming Band Nestor Falls Ont	334,220
• Okanagan Indian Band Vernon BC	495,700
• Okanese Band Balcarres Sask	266,141
• One Arrow Band Rosthern Sask	303,695
• Oneida of the Thames Southwold Ont	231,878
• Onion Lake Band Lloydminster Sask	3,113,457
• Oromocto Band Council Oromocto NB	332,825
• Osnaburgh Osnaburgh Ont	183,992
• Osoyoos Indian Band Oliver BC	342,000
• Oxford House Band Oxford House Man	2,279,684
• Pabineau Band Council Bathurst NB	118,304
• Pacheenaht Indian Band Port Renfrew BC	133,568
• Pasqua Band Fort Qu'appelle Sask	484,100
• Paul Band Duffield Alta	694,020
• Pauquachin Indian Band Port Renfrew BC	260,148
• Pavilion Indian Band Lillooet BC	259,100
• Peepeekisis Band Balcarres Sask	778,485
• Peguis Band Hodgson Man	3,313,351
• Peigan Band Brocket Alta	2,717,732
• Pelican Lake Band Leoville Sask	117,057
• Penelakut Indian Band Chemainus BC	658,887
• Penticton Indian Band Penticton BC	576,999
• Peter Ballantyne Band Pelican Narrows Sask	5,068,871
• Piapot Band Cupar Sask	818,600
• Pictou Landing Band Council Trenton NS	549,000
• Pikangikum Pikangikum Ont	1,009,291
• Pine Creek Band Camperville Man	658,700
• Poplar Hill Poplar Hill Ont	123,954
• Poplar River First Nation Via Negginan Man	662,640
• Poundmaker Band Cut Knife Sask	693,888
• Prophet River Indian Band Fort Nelson BC	165,298
• Provincial Treasurer Edmonton Alta	12,287,516
• Quatsino Indian Band Coal Harbour BC	240,700
• Red Bank Band Council Red Bank NB	641,421
• Red Bluff Indian Band Quesnel BC	104,900
• Red Earth Band Red Earth Sask	1,002,382
• Red Pheasant Band Grenfell Sask	512,717
• Red Sucker Lake Band Red Sucker Lake Man	916,820
• Regroupement Mamit Innuat Inc Mingan Que	1,908,165
• Restigouche Band Council Restigouche Que	1,685,722
• River Desert Band Council Maniwaki Que	890,138
• River Desert Band Council Maniwaki Que	105,324
• Rocky Bay Macdiarmid Ont	142,482
• Rolling River Band Erickson Man	187,700
• Roseau River Band Ginew Man	837,775
• Ross River Band Ross River YT	320,000
• Rural Municipality of Norfolk Macgregor Man	107,853
• Sachigo Sachigo Lake Ont	257,526
• Saddle Lake Band Saddle Lake Alta	2,505,263
• Saint Mary's Band Council Fredericton NB	1,703,281
• Sakimay Band 364 Grenfell Sask	555,204
• Samson Band Hobbema Alta	603,172
• Sandy Bay Band Marius Man	3,335,000
• Sandy Lake Sandy Lake Ont	652,316
• Sarcee Band Calgary Alta	859,610
• Saugeen Southampton Ont	114,558
• Saulteau Indian Band Chetwynd BC	261,667
• Saulteaux Band Cochin Sask	784,258
• Scowlitz Indian Band Lake Errock BC	145,800
• Seabird Island Indian Band Agassiz BC	621,900
• Selkirk Band Pelly Crossing YT	348,000
• Seton Lake Indian Band Shalalth BC	277,100
• Shamattawa First Nation Shamattawa Man	1,118,065
• Shoal Lake Band of the Cree Na Pakwaw Sask	384,231
• Shoal River Band Via Pelican Rapids Man	605,400
• Shubenacadie Band Council Shubenacadie NS	1,940,618
• Siksika Nation Band Gleichen Alta	3,405,670
• Sioux Valley Band Griswold Man	1,427,300
• Six Nations Ohsweken Ont	457,518
• Skeetchestn Indian Band Savona BC	154,300
• Sliammon Indian Band Powell River BC	800,800
• Soda Creek Indian Band Williams Lake BC	144,477
• Songhees Indian Band Victoria BC	491,120
• Spallumcheen Indian Band Enderby BC	758,600
• Spanish River Massey Ont	120,034
• Split Lake Cree First Nation Split Lake Man	2,082,580
• Squamish Indian Band North Vancouver BC	1,554,300
• St Theresa Point Band St Theresa Point Man	1,108,695
• St Mary's Indian Band Cranbrook BC	269,900
• Standing Buffalo Band Fort Qu'appelle Sask	636,645
• Starblanket Band Balcarres Sask	252,288
• Stellaquo Indian Band Fraser Lake BC	249,136
• Sto Lo Tribal Council Chilliwack BC	1,110,600
• Stone Indian Band Hanceville BC	387,000
• Stoney Band Calgary Alta	1,142,000
• Stony Creek Indian Band Vanderhoof BC	832,900
• Sturgeon Lake Band Shell Brook Sask	1,166,814
• Sumas Indian Band Abbotsford BC	195,700
• Sunchild Band Rocky Mountain House Alta	262,308
• Swampy Cree Tribal Council The Pas Man	103,361
• Swan Lake Band Swan Lake Man	293,566
• Sweetgrass Band Gallivan Sask	860,129
• Tahltan Indian Band Telegraph Creek BC	231,703
• Takla Lake Indian Band Takla Landing BC	251,924

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Tallcree Band Ft Vermilion Alta	244,841
• The Pas Band The Pas Man	2,084,363
• Thunderchild Band Turtleford Sask	1,205,173
• Temiskaming Band Council Notre Dame du Nord Que	871,754
• Tl'azt'en Nations Band Fort St James BC	844,564
• Tobique Band Council Perth Andover NB	2,021,152
• Toosey Indian Band Riske Creek BC	156,300
• Tsartlip Indian Band Brentwood Bay BC	682,300
• Tsawataineuk Indian Band Kingcome Inlet BC	133,500
• Tsawout Indian Band Saanichton BC	790,600
• Tsawwassen Indian Band Delta BC	102,100
• Turnor Lake Band Turnor Lake Sask	488,958
• Ulkatcho Indian Band Anahim Lake BC	295,300
• Upper Nicola Indian Band Merritt BC	340,999
• Valley River Band Shortdale Man	464,000
• Wagmatcook Band Council Baddeck NS	885,024
• Wahpeton Band Prince Albert Sask	213,334
• Walpole Island Wallaceburg Ont	201,830
• Wasagamack Band Wasagamack Man	570,917
• Waswanipi Band Council Waswanipi River Que	298,285
• Waterhen Band Skownan Man	779,000
• Waterhen Lake Band Waterhen Lake Sask	855,954
• Waywayseecappo Band Rossburn Man	1,353,000
• West Region Tribal Council Inc Dauphin Man	103,361
• Westbank Indian Band Kelowna BC	509,100
• Whe-la-la-u-area Council Alert Bay BC	303,605
• White Bear Band Carlyle Sask	1,227,323
• Whitefish Bay Pawitik Ont	119,071
• Whitefish Lake #128 Band Goodfish Alta	822,134
• Whycocomagh Band Council Whycocomagh NS	1,467,284
• Wikwemikong Wikwemikong Ont	207,488
• Williams Lake Indian Band Williams Lake BC	120,691
• Woodland Cree Band Cadotte Lake Alta	465,696
• Woodstock Band Council Woodstock NB	352,917
• Wunnummin Wunnummin Lake Ont	157,425
• Yukon Territorial Government Whitehorse YT	159,233
• Yellowquill Band Rose Valley Sask	416,950
• York Factory Band York Landing Man	227,077
Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services $148,011,270	
• Akwesasne Cornwall Ont	2,462,460
• Alexander Band Morinville Alta	152,200
• Anishinaabe Child & Family Fisher Branch Man	3,969,261
• Attikamek Montagnais Conseil Village des Hurons Que	1,988,972
• Awasis Agency of Northern Ashern Man	9,789,662
• Big Cove Band Council Big Cove NB	838,743
• Blood Band Gleichen Alta	251,594
• Blood Band Stand Off Alta	169,367
• Braemore Adult Res Centre Sydney River NS	170,776
• Burnt Church Band Council Legaceville NB	430,326
• CSS Abitibi Temiscamingue Amos Que	2,074,504
• CSS Gaspesie Iles de la Madeleine Gaspe Que	1,814,151
• CSS Laurentides Lanaudiere Blainville Que	416,034
• CSS Outaouais Hull Que	191,340
• Chiefs of Ontario Toronto Ont	155,059
• Chippewas of Sarnia Sarnia Ont	111,465
• Cote Band Kamsack Sask	278,275
• Cree Nation Child & Family The Pas Man	175,205
• Cross Lake Band Cross Lake Man	165,000
• Dakota Ojibway Child & Family Brandon Man	3,897,618
• Dakota Oyate Lodge Inc Griswold Man	654,445
• Dept of National Health & Welfare Ottawa Ont	32,281,917
• Dilico Ojibway Child & Family Thunder Bay Ont	152,178
• Eel Ground Band Council Newcastle NB	551,470
• Eel River Band Council Dalhousie NB	204,655
• Eskasoni Band Council Eskasoni NS	324,825
• First Nations Congress Vancouver BC	100,000
• George Colon Memorial Home Inc Oxford House Man	1,496,370
• George M Guimond Care Centre Pine Falls Man	1,105,000
• Gitsan-wet'suwet'en Loc Serv Soc Hazelton BC	262,300
• Kamloops Indian Band Kamloops BC	121,200
• Kehewin Band Bonnyville Alta	262,068
• Kingsclear Band Council Fredericton NB	308,105
• Kunuwamimano Child Family Serv Timmins Ont	121,345
• Lesser Slave Lake Indian Regio Slave Lake Alta	2,466,952
• Lytton Indian Band Lytton BC	123,000
• Meadow Lake Dist chief Mangmt Meadow Lake Sask	111,300
• Micmac Family & Children Serv Shubenacadie NS	1,731,559
• Millbrook Band Council Truro NS	121,945
• Min of Fin & Corp Relat Victoria BC	244,544
• Minister of Finance (Manitoba) Winnipeg Man	3,697,062
• Minister of Finance BC Victoria BC	16,503,982
• Minister of Finance Halifax NS	442,081
• Minister of Finance PEI Charlottetown PEI	204,104
• Mohawk Council of Kahnawake Kahnawake Que	869,836
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,602,956
• Montagnais Uashat Maliotenam C Sept Iles Que	1,660,937
• Nation Attikamekw Sipi Conseil La Tuque Que	1,852,297
• Nation Huronne Wendat Conseil Village des Hurons Que	106,732
• North Coast Tribal Council Prince Rupert BC	119,020
• Nuu Chah Nulth Tribal Council Port Alberni BC	2,001,139
• Ochekwi-sipi First Nation Koostatak Man	800,000
• Ojibway Tribal Family Services Kenora Ont	2,872,901
• Onion Lake Band Lloydminster Sask	110,000
• Oromocto Band Council Oromocto NB	192,616
• PA District Chiefs Prince Albert Sask	185,520
• Peguis Senior Centre Inc Hodgson Man	832,800
• Peigan Band Brocket Alta	125,864
• Pinaow Wachi Inc Norway House Man	634,000
• Pinecrest Kenora Ont	593,843
• Pinewood Court Senior Citizen Thunder Bay Ont	153,399
• Prov NB Dept Heal & Comm Servs Fredericton NB	153,355
• Provincial Treasurer Edmonton Alta	7,501,808
• Rainy Crest Fort Frances Ont	156,765
• Ranch Ehrlo Society Regina Sask	257,808
• Red Bank Band Council Red Bank NB	202,238
• River Desert Band Council Maniwaki Que	368,768
• Saddle Lake Band Saddle Lake Alta	285,900
• Sagkeeng Child and Family Pine Falls Man	956,158
• St Mary's Band Council Fredericton NB	287,504
• Sandy Bay Band Marius Man	125,000
• Sask Social Services Regina Sask	2,782,699
• Siksika Band Gleichen Alta	1,599,700
• Six Nations Ohsweken Ont	110,860
• Southeast Child & Family Winnipeg Man	3,527,551
• Spallumcheen Indian Band Enderby BC	391,700
• Split Lake Cree First Nation Split Lake Man	133,600
• The Native Courtworker & Counc North Vancouver BC	100,000
• The Pas Band The Pas Man	997,680
• Tobique Band Council Perth Andover NB	626,018
• West Region Child & Family Winnipeg Man	3,875,949
• Westbank Indian Band Kelowna BC	303,100
• Woodstock Band Council Woodstock NB	217,693
• Yukon Territorial Government Whitehorse YT	1,873,336
• Yellowhead Tribal Service Agen Stony Plain Alta	1,864,724
• Yorkton Tribal Admin Inc Yorkton Sask	231,626
Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation $10,512,885	
• Restigouche Band Council Restigouche Que	120,006
• Attikamek Montagnais Conseil Village des Hurons Que	201,956
• Dept of National Health & Welf Ottawa Ont	4,457,086
• Federation of Saskatchewan Indians Saskatoon Sask	302,705
• Saskatchewan Treaty Indian Women's Association Regina Sask	243,548
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing: Capital $363,694,463	
• Abitibiwinni Bande Amos Que	465,415
• Acadia Band Council Yarmouth NS	573,100

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Adams Lake Indian Band Chase BC	185,500
• Ahtahkakoop Band Shell Lake Sask	506,229
• Akwesasne Cornwall Ont	6,525,062
• Alderville Roseneath Ont	172,800
• Alexander Band Morinville Alta	1,543,220
• Alexis Band Glenevis Alta	1,164,600
• Alexander Band Morinville Alta	126,200
• Algonquins of Barriere Lake Rapid Lake Que	778,570
• Alkali Lake Indian Band Williams Lake BC	409,500
• Anaham Indian Band Alexis Creek BC	323,384
• Ashcroft Indian Band Ashcroft BC	175,000
• Attawapiskat Attawapiskat Ont	1,202,988
• Barren Lands Band Brochet Man	250,000
• Batchewana Sault Ste Marie Ont	251,000
• Beardy's & Okemasis Band Duck Lake Sask	326,559
• Bearskin Bearskin Lake Ont	407,000
• Beausoleil Penetanguishene Ont	428,822
• Beaver Lake Band Lac La Biche Alta	317,500
• Bella Coola Indian Band Bella Coola BC	341,900
• Berens River Band Berens River Man	478,368
• Betsiamites Bande Betsiamites Que	1,900,100
• Big C Water La Lache Sask	698,104
• Big Cove Band Council Big Cove NB	1,708,980
• Big Grassy Morson Ont	376,400
• Big River Band Debden Sask	2,708,912
• Big River Debden Sask	177,866
• Big Trout Lake Big Trout Lake Ont	3,296,800
• Bigstone Cree Band Desmarais Alta	1,243,201
• Birdtail Sioux Band Beulah Man	728,100
• Black Lake Band Black Lake Sask	106,921
• Blood Band Education Board Stand Off Alta	2,063,397
• Blood Band Stand Off Alta	1,946,200
• Blood Tribe Agri Project Inc Stand Off Alta	631,500
• Bloodvein Band Bloodvein Man	151,055
• Blueberry River Indian Band Buick Creek BC	119,200
• Boyer River Band High Level Alta	363,000
• Bridge River Indian Band Lillooet BC	204,000
• Buctouche Band Council Buctouche NB	100,800
• Buffalo River Band Dillion Sask	1,237,306
• Burnt Church Band Council Legaceville NB	496,128
• Burrard Indian Band North Vancouver BC	224,000
• Campbell River Indian Band Campbell River BC	100,000
• Canim Lake Indian Band 100 Mile House BC	361,000
• Canoe Lake Band Canoe Narrows Sask	620,136
• Canoe Lake School Canoe Narrows Sask	489,822
• Cape Mudge Indian Band Quathiaski Cove BC	388,700
• Carcross/tagish Band Carcross YT	1,013,220
• Carry The Kettle Band Sintaluta Sask	338,183
• Cat Lake Cat Lake Ont	598,700
• Cayosse Creek Indian Band Lillooet BC	152,000
• Champagne/aishihik Band Haines Junction YT	249,303
• Chapel Island Band Council St Peters NS	268,706
• Chapleau Cree Chapleau Ont	580,160
• Chehalis Indian Band Agassiz BC	196,000
• Chemainus Indian Band Ladysmith BC	139,199
• Chemawawin First Nation Easterville Man	871,500
• Chippewas of Nawash Wiarton Ont	3,392,495
• Chippewas of Sarnia Sarnia Ont	383,709
• Chippewas of the Thames Muncey Ont	808,800
• Cold Lake First Nations Band Grand Centre Alta	414,100
• Coldwater Indian Band Merritt BC	429,195
• Constance Lake Calstock Ont	310,500
• Cote Band Kamsack Sask	402,247
• Couchiching Fort Frances Ont	451,600
• Cowessess Band Broadview Sask	823,825
• Cowichan Indian Band Duncan BC	733,866
• Cree Band Ft Chipewyan Alta	468,900
• Cross Lake Band Cross Lake Man	2,934,231
• Cumberland House Band Cumberland House Sask	162,618
• Curve Lake Curve Lake Ont	941,900
• Dalles Kenora Ont	106,000
• Dauphin River Band Gypsumville Man	156,000
• Dawson Band Dawson City YT	608,720
• Deer Lake Deer Lake Ont	635,500
• Dene Tha Band Chateh Alta	1,850,897
• Dokis Monetville Ont	1,843,000
• Driftpile Band Driftpile Alta	218,700
• Duncan's Band Brownvale Alta	120,300
• Eabametoong First Nation Via Pickle Lake Ont	405,000
• Eagle Lake Eagle River Ont	219,000
• Ebb and Flow Band Ebb and Flow Man	1,348,942
• Edmundston Band Council Edmundston NB	328,608
• Education Facility Renovation Ontario Ont	435,900
• Eel Ground Band Council Newcastle NB	1,004,819
• Eel River Band Council Dalhousie NB	536,216
• English River Band Patuanak Sask	1,046,984
• Enoch Band Winterburn Alta	121,400
• Ermineskin Band Hobbema Alta	598,200
• Eskasoni Band Council Eskasoni NS	1,525,281
• Fairford Band Fairford Man	1,046,800
• First Nations of S Is T C Mill Bay BC	1,609,485
• Fisher River Band Koostatak Man	1,217,433
• Fishing Lake Band Wadena Sask	159,755
• Flying Dust Band Meadow Lake Sask	136,685
• Fond du Lac Band Fond du Lac Sask	653,757
• Fort Albany Albany Ont	1,440,368
• Fort Alexander Band Fort Alexander Man	1,560,500
• Fort Chipewyan Band Ft Chipewyan Alta	137,259
• Fort Churchill Band Tadoule Man	109,000
• Fort George Indian Band Prince George BC	263,000
• Fort Hope Via Pickle Lake Ont	502,000
• Fort McKay Band Ft McMurray Alta	168,500
• Fort Severn Fort Severn Ont	646,400
• Fort Ware Indian Band Prince George BC	941,423
• Fort William Thunder Bay Ont	500,500
• Fountain Indian Band Lillooet BC	279,200
• Fox Lake Band Gillam Man	234,201
• Frog Lake Band Heinsburg Alta	1,552,200
• Ft Chipewyan Band Ft Chipewyan Alta	106,455
• Ft McKay Band Ft Chipewyan Alta	185,478
• Garden Hill Band Island Lake Man	1,582,700
• Garden River Sault Ste Marie Ont	288,100
• Georgina Island Sutton West Ont	266,625
• Ginoogaming Longlac Ont	220,000
• Gitlakdamix Indian Band New Aiyansh BC	682,288
• Gitsan-wet'suwet'en Loc Serv Soc Hazelton BC	5,329,250
• Gitwinksihlkw Indian Band Gitwinksihlkw BC	254,500
• God's Lake Band God's Lake Narrows Man	325,800
• Golden Lake Golden Lake Ont	121,750
• Gordon Band Punnichy Sask	510,045
• Grand Rapids Band Grand Rapids Man	183,600
• Grassy Narrows Grassy Narrows Ont	504,300
• Gwa'sala-'nakwaxda'xw Ind Band Port Hardy BC	135,000
• Halfway River Indian Band Wonowon BC	243,749
• Hartley Bay Indian Band Hartley Bay BC	451,290
• Hatchet Lake Band Wollaston Lake Sask	133,164
• Hatchet Wollaston Lake Sask	395,767
• Heart Lake Band Lac La Biche Alta	130,073
• Heiltsuk Indian Band Waglisla BC	1,767,500
• Hiawatha Keene Ont	220,800
• Hollow Water First Nation Wanipigow Man	347,000
• Horse Lake Band Hythe Alta	313,274
• Indian Birch Band Birch River Man	315,200
• Indian Island Band Council Rexton NB	103,000
• Ingenika Indian Band Prince George BC	5,599,900
• Interlake Tribal Division For Ashern Man	130,000
• Iskut Indian Band Iskut BC	672,420
• Island Lake Band Loon Lake Sask	373,124
• Islington Whitedog Ont	238,000
• Jackhead Band Dallas Man	224,600
• James Smith Kinistino Sask	598,106
• Janvier Band Chard Alta	435,244
• John Smith Band Birch Hills Sask	140,586
• Joseph Bighead Band Pierceland Sask	1,310,285
• Kahkewistahaw Band Broadview Sask	163,403
• Kamloops Indian Band Kamloops BC	604,393

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Kanaka Bar Indian Band Lytton BC	175,000
• Kasabonika Kasabonika Lake Ont	532,630
• Kashechewan Kashechewan Ont	1,463,834
• Katzie Indian Band Pitt Meadows BC	280,000
• Kawacatoose Band Quinton Sask	453,777
• Keeseekoose Band Kamsack Sask	262,337
• Keeseekoowenin Band Elephinstone Man	479,300
• Kehewin Band Bonnyville Alta	937,200
• Kettle Point Forest Ont	453,409
• Kincolith Indian Band Kincolith BC	619,430
• Kingfisher Kingfisher Lake Ont	1,524,895
• Kingsclear Band Council Fredericton NB	423,356
• Kinistin Band Chagoness Sask	227,888
• Kipawa Band Council Temiscaming Que	112,000
• Kitamaat Indian Band Kitamaat BC	560,720
• Kitasoo Indian Band Klemtu BC	831,900
• Kitkatla Indian Band Kitkatla BC	457,580
• Kitselas Indian Band Terrace BC	345,400
• Kitsumkalum Indian Band Terrace BC	255,328
• Kluane Tribal Council Burwash Landing YT	1,185,840
• Kluskus Indian Band Quesnel BC	581,700
• Kwakiutl Indian Band Port Hardy BC	220,000
• Lac La Croix Fort Frances Ont	254,100
• Lac La Ronge Band La Ronge Sask	2,411,826
• Lac Seul Lac Seul Ont	1,284,000
• Lac Simon Bande Lac Simon Que	690,000
• Lakahahmen Indian Band Deroche BC	126,000
• Lakalzap Indian Band Greenville BC	297,424
• Lake Babine Indian Band Burns Lake BC	494,290
• Lake Manitoba Band Vogar Man	374,400
• Lake St Martin Band Gypsumville Man	527,500
• Lansdowne House Pickle Lake Ont	1,102,900
• Lax Kw'alaams Indian Band Port Simpson BC	1,273,010
• Lennox Island Band Council Lennox Island PEI	177,063
• Lesser Slave Lake Indian Regio Slave Lake Alta	1,428,100
• Liard Band Watson Lake YT	738,550
• Little Black Bear Band Goodeve Sask	168,715
• Little Black River Band O'Hanley Man	263,300
• Little Grand Rapids Band Little Grand Rapids Man	294,300
• Little Pine Band Paynton Sask	258,617
• Little Red River Band High Level Alta	2,443,080
• Little Salmon-carmacks Band Carmacks YT	379,883
• Little Saskatchewan Band Gypsumville Man	121,800
• Long Lake 58 Longlac Ont	246,850
• Long Plain Band Edwin Man	798,400
• Louis Bull Band Hobbema Alta	159,400
• Lower Similkameen Indian Band Keremeos BC	200,000
• Lubicon Lake Band Peace River Alta	126,108
• Lucky Man Band North Battleford Sask	118,000
• Lytton Indian Band Lytton BC	440,000
• Makwa Sahgaiehcan Band Loon Lake Sask	247,919
• Manitoba Hydro Winnipeg Man	1,036,905
• Manouane Bande Manouane Que	1,387,147
• Martin Falls Nakina Ont	240,700
• Masset Indian Band Masset BC	990,250
• Mathias Colomb Band Pukatawagan Man	1,364,853
• Mcleod Lake Indian Band Mcleod Lake BC	216,000
• Membertou Band Council Sydney NS	373,542
• Metlakatla Indian Band Prince Rupert BC	148,740
• Micmacs of Gesgapegiag Band Co Maria Que	249,989
• Millbrook Band Council Truro NS	728,447
• Mingan Bande Mingan Que	1,252,500
• Minister of Finance (Manitoba) Winnipeg Man	1,145,810
• Ministere Education Quebec Que	4,627,459
• Miskooseepi Education Bloodvein Man	355,298
• Mistawasis Band Leask Sask	531,491
• Mohawk Council of Kahnawake Kahnawake Que	3,363,700
• Mohawks of the Bay of Quinte Deseronto Ont	1,337,066
• Montagnais La Romaine Conseil La Romaine Que	711,112
• Montagnais Lac St Jean Conseil Pointe Bleue Que	2,380,569
• Montagnais Natashquan Conseil Natashquan Que	2,486,400
• Montagnais Pakua Shipi Conseil St Augustin Que	141,600
• Montagnais Schefferville Conseil Schefferville Que	591,400
• Montagnais Uashat Maliotenam C Sept Iles Que	883,400
• Montana Band Hobbema Alta	165,000
• Montreal Lake Band Cnstrtn Montreal Lake Sask	531,339
• Montreal Lake Band Montreal Lake Sask	414,400
• Moose Factory Moose Factory Ont	2,306,100
• Moose Lake Band Moose Lake Man	2,183,500
• Moosomin Band Cochin Sask	368,885
• Moravian Thamesville Ont	169,852
• Mosquito Cando Sask	179,653
• Mount Currie Indian Band Mount Currie BC	853,576
• Muscowpetung Band Fort Qu'appelle Sask	551,691
• Muskeg Lake Band Leask Sask	372,426
• Muskowekwan Band Lestock Sask	270,598
• Muskrat Dam Muskrat Dam Ont	505,200
• Nanaimo Indian Band Nanaimo BC	216,894
• Nation Huronne Wendat Conseil Village des Hurons Que	2,124,635
• Na-cho Ny'ak Dun Mayo YT	364,882
• Necoslie Indian Band Fort St James BC	585,953
• Nelson House Band Nelson House Man	2,168,200
• Nelson House Education Nelson House Man	113,100
• Nemaiah Valley Indian Band Nemaiah Valley BC	120,807
• New Credit Hagersville Ont	313,888
• Nikaneet Band Maple Creek Sask	335,457
• Nimpkish Indian Band Alert Bay BC	378,139
• North Caribou Weagamow Ont	332,300
• North Coast Tribal Council Prince Rupert BC	225,000
• North Spirit Lake North Spirit Lake Ont	155,200
• Northern Flood Capital Winnipeg Man	21,949,325
• Northlands Band Lac Brochet Man	442,500
• Northwest Angle 37 Sioux Narrows Ont	146,900
• Norway House Band Norway House Man	2,767,402
• Nuu Chah Nulth Tribal Council Port Alberni BC	4,200,800
• Oak Lake Band Pipestone Man	186,400
• Obedjiwan Bande Roberval Que	805,486
• Ochapowace Band 363 Whitewood Sask	328,813
• Odanak Bande Odanak Que	254,300
• Okanagan Indian Band Vernon BC	150,000
• Okanese Band Balcarres Sask	100,130
• One Arrow Band Rosthern Sask	115,686
• Onegaming Nestor Falls Ont	279,800
• Oneida of the Thames Southwold Ont	756,990
• Onion Lake Band Lloydminster Sask	4,647,839
• Oromocto Band Council Oromocto NB	228,899
• Osnaburgh Osnaburgh Ont	1,246,400
• Oweekeno Indian Band Port Hardy BC	1,941,600
• Oxford House Band Oxford House Man	789,400
• O'Chiese Band Rocky Mountain House Alta	310,300
• PA District Chiefs Prince Albert Sask	101,310
• Pabineau Band Council Bathurst NB	292,900
• Pacheenaht Indian Band Port Renfrew BC	130,000
• Parry Island Parry Sound Ont	588,496
• Pasqua Band Fort Qu'appelle Sask	285,354
• Paul Band Duffield Alta	289,679
• Pays Plat Schreiber Ont	120,400
• Peepeekisis Band Balcarres Sask	1,531,916
• Peguis Band Hodgson Man	2,419,716
• Peigan Band Brocket Alta	1,210,500
• Peigan Board of Education Brocket Alta	302,480
• Pelican Lake Band Leoville Sask	360,084
• Pelican Narrows Leoville Sask	110,300
• Penelakut Indian Band Chemainus BC	317,842
• Penticton Indian Band Penticton BC	296,700
• Peter Ballantyne Band Pelican Narrows Sask	2,499,680
• Piapot Band Cupar Sask	174,202
• Pic Heron Bay Heron Bay Ont	151,530
• Pic Mobert Mobert Ont	482,900
• Pictou Landing Band Council Trenton NS	122,717
• Pikangikum Pikangikum Ont	793,000
• Pine Creek Band Camperville Man	569,619
• Police Amerindienne Conseil Pointe Bleue Que	475,000
• Poplar Hill Poplar Hill Ont	184,400
• Poplar River First Nation Via Negginan Man	647,700
• Poundmaker Band Cut Knife Sask	182,742

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Prophet River Indian Band Fort Nelson BC	415,500
• Quatsino Indian Band Coal Harbour BC	105,200
• RO Fire Safety Housing Compli Toronto Ont	115,600
• Rainy River Emo Ont	130,500
• Rama Rama Ont	2,017,027
• Rat Portage Kenora Ont	336,300
• Red Bank Band Council Red Bank NB	666,935
• Red Bluff Indian Band Quesnel BC	100,000
• Red Earth Band Red Earth Sask	501,147
• Red Pheasant Band Grenfell Sask	165,360
• Red Pheasant S & W Grenfell Sask	438,388
• Red Rock Nipigon Ont	194,000
• Red Sucker Lake Band Red Sucker Lake Man	171,600
• Restigouche Band Council Restigouche Que	1,564,100
• River Desert Band Council Maniwaki Que	1,476,560
• Rocky Bay MacDiarmid Ont	240,400
• Rolling River Band Erickson Man	131,400
• Roseau River Band Ginew Man	356,400
• Ross River Band Ross River YT	447,660
• Sachigo Sachigo Lake Ont	330,100
• Saddle Lake Band Saddle Lake Alta	1,180,800
• St Mary's Band Council Fredericton NB	951,288
• Sakimay Band Grenfell Sask	109,631
• Samson Band Hobbema Alta	600,280
• Sandy Bay Band Marius Man	1,486,300
• Sandy Lake Sandy Lake Ont	1,284,200
• Sarcee Band Calgary Alta	150,000
• Saugeen Southampton Ont	404,293
• Saulteau Indian Band Chetwynd BC	425,600
• Saulteaux Band Cochin Sask	235,599
• Seabird Island Indian Band Agassiz BC	3,585,600
• Seine River Mine Centre Ont	133,600
• Selkirk Band Pelly Crossing YT	1,074,688
• Serpent River Cutler Ont	335,087
• Seton Lake Indian Band Shalalth BC	329,240
• Shamattawa First Nation Shamattawa Man	538,800
• Shoal Lake 39 Kejick Ont	570,700
• Shoal Lake 40 Kejick Ont	112,800
• Shoal Lake Band of the Cree Na Pakwaw Lake Sask	199,000
• Shoal River Band Via Pelican Rapids Man	711,200
• Shubenacadie Band Council Shubenacadie NS	1,322,875
• Siksika Nation Band Stand Off Alta	1,308,600
• Sioux Lookout Audio Visual Sch Ontario Ont	140,791
• Sioux Valley Band Griswold Man	984,828
• Siska Indian Band Lytton BC	114,600
• Six Nations Ohsweken Ont	6,996,592
• Skidegate Indian Band Queen Charlotte City BC	2,130,210
• Sliammon Indian Band Powell River BC	227,110
• Soda Creek Indian Band Williams Lake BC	127,300
• Soowahlie Indian Band Vedder Crossing BC	900,000
• Southend W&S Pelican Narrows Sask	130,000
• Southern Education Furniture Ontario Ont	157,075
• Spanish River Massey Ont	1,618,792
• Split Lake Cree First Nation Split Lake Man	138,800
• Squamish Indian Band North Vancouver BC	198,690
• St Theresa Point Band St Theresa Point Man	1,811,900
• Standing Buffalo Band Fort Qu'appelle Sask	184,556
• Stanley Mission La Ronge Sask	150,000
• Stellaquo Indian Band Fraser Lake BC	417,638
• Stone Indian Band Hanceville BC	270,000
• Stoney Band Morley Alta	721,500
• Stony Creek Indian Band Vanderhoof BC	829,860
• Sturgeon Lake Band Shellbrook Sask	366,500
• Sturgeon Lake Band Shellbrook Sask	272,064
• Sturgeon Lake Band Valleyview Alta	1,484,000
• Sucker Creek Ban Enilda Alta	150,000
• Summer Beaver Pickle Lake Ont	1,793,000
• Sunchild Band Rocky Mountain House Alta	334,000
• Swan Lake Band Swan Lake Man	165,500
• Swan River Band Kinuso Alta	133,000
• Sweet Grass Band Gallivan Sask	390,161
• Tahltan Indian Band Telegraph Creek BC	1,109,160
• Takla Lake Indian Band Takla Landing BC	131,511
• Tallcree Band Ft Vermilion Alta	1,726,140
• Temagami Temagami Ont	114,000
• Teslin Band Teslin YT	377,451
• The Pas Band The Pas Man	9,570,640
• Thunderchild Band Turtleford Sask	352,852
• Timiskaming Band Council Notre-Dame du Nord Que	908,700
• Tl'azt'en Nations Band Fort St James BC	898,180
• Tobique Band Council Perth Andover NB	1,309,274
• Tsawataineuk Indian Band Kingcome Inlet BC	199,739
• Tsawout Indian Band Saanichton BC	102,600
• Tsawwassen Indian Band Delta BC	100,000
• Turnor Lake Band Turnor Lake Sask	441,448
• Tzeachten Indian Band Sardis BC	212,000
• Ulkatcho Indian Band Anahim Lake BC	324,900
• Upper Nicola Indian Band Merritt BC	932,480
• Valley River Band Shortdale Man	216,785
• Vuntut Gwitchin Band Old Crow YT	573,858
• Wabauskang Kenora Ont	157,500
• Wabigoon Dinorwic Ont	100,800
• Wagmatcook Band Council Baddeck NS	263,958
• Wahgoshig Matheson Ont	110,517
• Wahpeton Indian Band Prince Albert Sask	166,400
• Walpole Island Wallaceburg Ont	1,801,457
• Wapekeka Angling Lake Ont	3,977,703
• Wasagamack Band Wasagamack Man	629,200
• Waterhen Band Skownan Man	151,200
• Waterhen Lake Band Waterhen Lake Sask	264,097
• Wawakapewin Big Trout Lake Ont	120,000
• Waywayseecappo Band Rossburn Man	688,330
• Webequie Via Pickle Lake Ont	1,701,400
• Weenusk Weenusk Ont	167,279
• West Bay West Bay Ont	1,588,160
• West Moberly Lake Indian Band Moberly Lake BC	325,500
• Westbank Indian Band Kelowna BC	505,800
• Weymontachie Bande Sanmaur Que	498,844
• Whe-la-la-u-area Council Alert Bay BC	147,671
• White Bear Band Carlyle Sask	2,216,396
• Whitefish Bay Pawitik Ont	305,000
• Whitefish Lake Band #128 Goodfish Alta	492,200
• Whitefish River Birch Island Ont	952,100
• Whycocomagh Band Council Whycocomagh NS	285,101
• Wikwemikong Wikwemikong Ont	870,196
• Williams Lake Indian Band Williams Lake BC	100,000
• Witchekan Lake Indian Band Spiritwood Sask	313,492
• Woodland Cree Band Cadotte Lake Alta	135,000
• Wunnummin Wunnummin Lake Ont	375,300
• Yellow Quill Band Rose Valley Sask	226,530
• York Factory Band York Landing Man	255,600
Maintenance and operation $163,613,883	
• Abitibiwinni Bande Amos Que	135,871
• Ahtahkakoop Band Shell Lake Sask	536,434
• Akwesasne Cornwall Ont	950,999
• Alexander Band Morinville Alta	489,166
• Alexis Band Glenevis Alta	182,643
• Algonquins of Barriere Lake Rapid Lake Que	112,623
• Alkali Lake Indian Band Williams Lake BC	130,266
• Anaham Indian Band Alexis Creek BC	304,690
• Anspayaxw School Society Hazelton BC	202,356
• Attawapiskat Attawapiskat Ont	1,028,977
• Batchewana Sault Ste Marie Ont	101,322
• Beardy's/Okemasis Band Duck Lake Sask	412,603
• Bearskin Bearskin Lake Ont	345,500
• Beausoleil Penetanguishene Ont	519,935
• Beaver Lake Band Lac La Biche Alta	421,962
• Bella Coola Indian Band Bella Coola BC	448,238
• Berens River Band Berens River Man	237,530
• Betsiamites Bande Betsiamites Que	586,759
• Big C Band La Lache Sask	146,494
• Big Cove Band Council Big Cove NB	648,316
• Big River Band Debden Sask	688,701
• Big Trout Lake Big Trout Lake Ont	871,307
• Bigstone Cree Band Desmarais Alta	362,522

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Birdtail Sioux Band Beulah Man	185,856
• Black Lake Paylist Black Lake Sask	581,273
• Blood Band Stand Off Alta	2,123,984
• Blood Tribe Education Board Stand Off Alta	557,400
• Bloodvein Band Bloodvein Man	107,267
• Blue Quills Nati : Education St Paul Alta	343,259
• Boyer River Band High Level Alta	114,756
• Brokenhead Ojibway Nation Scanterbury Man	119,827
• Buffalo River Band Dillion Sask	419,000
• Burnt Church Band Council Legaceville NB	420,927
• Caldwell Band Bothwell Ont	123,500
• Canim Lake Indian Band 100 Mile House BC	109,000
• Canoe Creek Indian Band Dog Creek BC	116,219
• Canoe Lake Band Canoe Narrows Sask	270,971
• Carrier-sekani Tribal Council Prince George BC	131,000
• Carry The Kettle Band Sintaluta Sask	177,762
• Cat Lake Cat Lake Ont	305,000
• Champagne/aishihik Band Haines Junction YT	142,613
• Chemainus Indian Band Ladysmith BC	116,640
• Chemawawin Educational Auth Easterville Man	200,900
• Chemawawin First Nation Easterville Man	144,777
• Chiefs of Ontario Toronto Ont	104,832
• Chippewas of Nawash Wiarton Ont	247,249
• Chippewas of Sarnia Sarnia Ont	123,871
• Chippewas of the Thames Muncey Ont	370,228
• City of Fredericton Fredericton NB	345,498
• City of Sydney Sydney NS	104,400
• Cold Lake First Nations Band Grand Centre Alta	524,683
• Comox Indian Band Courtenay BC	143,121
• Cote Kamsack Sask	403,238
• Couchiching Fort Frances Ont	385,571
• Cowessess Band Broadview Sask	718,440
• Cowichan Indian Band Duncan BC	204,526
• Cree Band Ft Chipewyan Alta	110,396
• Cross Lake Band Cross Lake Man	1,194,302
• Curve Lake Curve Lake Ont	181,338
• Dakota Ojibway Tribal Council Brandon Man	1,056,918
• Dease River Band Cassiar YT	122,853
• Deer Lake Deer Lake Ont	108,000
• Dene Tha Band Chateh Alta	1,238,420
• Dokis Monetville Ont	116,597
• Eabametoong First Nation Via Pickle Lake Ont	633,348
• Ebb and Flow Band Ebb and Flow Man	251,683
• English River Band Patuanak Sask	266,774
• Enoch Band Winterburn Alta	325,564
• Ermineskin Band Hobbema Alta	618,402
• Eskasoni Band Council Eskasoni NS	789,888
• Fairford Band Fairford Man	652,511
• Federation of Saskatchewan Indians Saskatoon Sask	110,000
• Federation of Sask Indians Saskatoon Sask	697,200
• First Nations Housing Society Vancouver BC	238,880
• Fisher River Band Koostatak Man	562,294
• Fishing Lake Band Wadena Sask	124,046
• Flying Dust Band Meadow Lake Sask	155,900
• Fond du Lac Band Fond du Lac Sask	580,442
• Fort Albany Albany Ont	868,206
• Fort Alexander Band Fort Alexander Man	512,016
• Fort Churchill Band Tadoule Man	256,047
• Fort McMurray Band Ft McMurray Alta	137,289
• Fort Nelson Indian Band Fort Nelson BC	262,280
• Fort Severn Fort Severn Ont	424,000
• Fort Ware Indian Band Prince George BC	488,975
• Fort William Thunder Bay Ont	143,717
• Fountain Indian Band Lillooet BC	233,299
• Fox Lake Band Gillam Man	123,115
• Frog Lake Band Heinsburg Alta	431,039
• Garden Hill Band Island Lake Man	1,128,771
• Garden River Sault Ste Marie Ont	134,762
• Georgina Island Sutton West Ont	205,031
• Gitsan-wet'suwet'en L s soc Hazelton BC	1,163,656
• God's Lake Band God's Lake Narrows Man	923,743
• God's River Band God's River Man	372,863
• Gordon Band Punnichy Sask	523,231
• Grassy Narrows Grassy Narrows Ont	347,450
• Hatchet Lake Band Wollaston Lake Sask	206,383
• Heart Lake Band Lac La Biche Alta	150,496
• Heiltsuk Indian Band Waglisla BC	603,000
• High Level Tribal Council High Level Alta	187,534
• Hollow Water First Nation Wanipigow Man	200,636
• Improvement District 18n Edmonton Alta	197,928
• Iskut Indian Band Iskut BC	250,372
• Island Lake Band Loon Lake Sask	364,398
• Island Lake Tribal Council Inc Winnipeg Man	258,532
• Islington Whitedog Ont	207,099
• Jackhead Band Dallas Man	115,957
• James Smith Band Kinistino Sask	544,569
• Janvier Band Chard Alta	125,114
• John Smith Band Birch Hills Sask	232,938
• Joseph Bighead Band Pierceland Sask	330,949
• Kahkewistahaw Band Broadview Sask	115,998
• Kamloops Indian Band Kamloops BC	233,637
• Kasabonika Kasabonika Lake Ont	440,380
• Kashechewan Kashechewan Ont	827,345
• Kawacatoose Band Quinton Sask	188,912
• Keeseekoose Kamsack Sask	369,535
• Keeseekoowenin Band Elephinstone Man	224,090
• Kehewin Band Bonnyville Alta	458,227
• Kettle Point Forest Ont	191,178
• Kingfisher Kingfisher Lake Ont	232,990
• Kingsclear Band Council Fredericton NB	110,812
• Kitasoo Indian Band Klemtu BC	442,952
• Kluane Tribal Council Burwash Landing YT	137,113
• Kwanlin Dun Band Whitehorse YT	176,700
• Lac La Croix Fort Frances Ont	174,900
• Lac La Ronge Band La Ronge Sask	1,222,603
• Lac Seul Lac Seul Ont	119,000
• Lac Simon Bande Lac Simon Que	146,247
• Lake Babine Indian Band Burns Lake BC	112,109
• Lake Manitoba Band Vogar Man	472,094
• Lake St Martin Band Gypsumville Man	136,202
• Lansdowne House Pickle Lake Ont	104,700
• Lax Kw'alaams Indian Band Port Simpson BC	231,500
• Lesser Slave Lake Indian Regio Slave Lake Alta	1,546,103
• Liard Band Watson Lake YT	168,466
• Little Black River Band O'Hanley Man	110,592
• Little Grand Rapids Band Little Grand Rapids Man	212,080
• Little Pine Band Paynton Sask	354,430
• Little Red River Band High Level Alta	1,999,991
• Little Saskatchewan Band Gypsumville Man	103,100
• Long Lake 58 Longlac Ont	100,186
• Long Plain Band Edwin Man	513,927
• Long Point Band Council Temiscaming Que	126,790
• Long Point Band Council Winneway River Que	109,218
• Louis Bull Band Hobbema Alta	130,512
• Lower Nicola Indian Band Merritt BC	103,164
• Lower Similkameen Indian Band Keremeos BC	140,651
• Lytton Indian Band Lytton BC	228,599
• Makwa Sahgaiehcan Band Loon Lake Sask	393,547
• Manouane Bande Manouane Que	367,750
• Martin Falls Nakina Ont	151,008
• Matawa & First Nations Mgmt Tr Thunder Bay Ont	169,650
• Mathias Colomb Band Pukatawagan Man	718,776
• Meadow Lake Dist Chief Mgmt Meadow Lake Sask	673,003
• Metlakatla Indian Band Prince Rupert BC	113,700
• Min of Solicitor General Ottawa Ont	135,700
• Mingan Bande Mingan Que	137,276
• Minister of Finance (Manitoba) Winnipeg Man	956,858
• Ministre des Finances Quebec Montreal Que	370,531
• Miskooseepi Education Bloodvein Man	191,279
• Mistawasis Band Leask Sask	164,671
• Mohawk Council of Kahnawake Kahnawake Que	2,325,693
• Mohawks of the Bay of Quinte Deseronto Ont	553,578
• Montagnais La Romaine Conseil La Romaine Que	135,747
• Montagnais Lac St Jean Conseil Pointe Bleue Que	655,914

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Montagnais Natashquan Conseil Natashquan Que	233,455
• Montagnais Schefferville Conseil Schefferville Que	397,285
• Montagnais Uashat Maliotenam C Sept Iles Que	642,681
• Montreal Lake Band Montreal Lake Sask	728,165
• Moose Factory Moose Factory Ont	244,152
• Moose Lake Band Moose Lake Man	121,573
• Moosomin Band Cochin Sask	299,056
• Mosquito-grizzly Bear's Head Cando Sask	120,514
• Mount Currie Indian Band Mount Currie BC	357,279
• Muscowequan Student Residence Lestock Sask	331,827
• Muscowpetung Band Fort Qu'appelle Sask	152,867
• Mushkegowuk Tribal Council Moose Factory Ont	429,807
• Muskeg Lake Band Leask Sask	141,696
• Muskowekwan Lestock Sask	118,802
• Muskrat Dam Muskrat Dam Ont	295,800
• Nation Huronne Wendat Conseil Village des Hurons Que	465,931
• Nelson House Band Nelson House Man	467,144
• Nelson House Education Nelson House Man	344,095
• Nemaiah Valley Indian Band Nemaiah Valley BC	161,014
• New Credit Hagersville Ont	114,250
• Nipissing Sturgeon Falls Ont	161,500
• North Caribou Weagamow Ont	329,000
• North Coast Tribal Council Prince Rupert BC	1,115,932
• North Shore Micmac D C Newcastle NB	126,138
• North Shore Tribal Council Lakewood Pl Blind River Ont	168,810
• Northlands Band Lac Brochet Man	472,552
• Northwest Angle 37 Sioux Narrows Ont	110,720
• Norway House Band Norway House Man	844,277
• Nuu Chah Nulth Tribal Council Port Alberni BC	1,052,350
• O'Chiese Band Rocky Mountain House Alta	150,612
• Obedjiwan Bande Roberval Que	1,419,314
• Ochapowace Band 363 Whitewood Sask	149,782
• Ojibways of Onegaming Band Nestor Falls Ont	123,100
• Okanagan Indian Band Vernon BC	145,089
• On-resv Hous Code Compliance I Toronto Ont	617,979
• One Arrow Band Rosthern Sask	124,544
• Oneida of the Thames Southwold Ont	410,307
• Onion Lake Band Lloydminster Sask	1,062,525
• Ontario Native Firefighters So Ohsweken Ont	124,120
• Opasquiak Educational The Pas Man	274,696
• Osnaburgh Osnaburgh Ont	114,500
• Oweekeno Indian Band Port Hardy BC	136,392
• Oxford House Band Oxford House Man	1,056,046
• PA District Chiefs Prince Albert Sask	1,338,086
• Padc Management Co Ltd Prince Albert Sask	105,000
• Parry Island Parry Sound Ont	241,981
• Pasqua Band Fort Qu'appelle Sask	355,884
• Paul Band Duffield Alta	382,396
• Pauquachin Indian Band Port Renfrew BC	146,643
• Peepeekisis Band Balcarres Sask	237,917
• Peguis Band Hodgson Man	1,325,084
• Peigan Band Brocket Alta	803,416
• Peigan Board of Education Brocket Alta	185,452
• Pelican Lake Band Leoville Sask	311,389
• Penticton Indian Band Penticton BC	177,459
• Peter Ballantyne Band Pelican Narrows Sask	961,054
• Piapot Band Cupar Sask	422,756
• Pikangikum Pikangikum Ont	786,800
• Pine Creek Band Camperville Man	326,550
• Police Amerindienne Conseil Pointe Bleue Que	4,339,841
• Poplar Hill Poplar Hill Ont	104,100
• Poplar River First Nation Via Negginan Man	241,087
• Poundmaker Band Cut Knife Sask	296,958
• Prophet River Indian Band Fort Nelson BC	124,052
• Province Of NB (trans) Fredericton NB	175,166
• Pwi-di-goo-zing-ne-yaa-zhing N Fort Frances Ont	170,700
• Rainy River Emo Ont	136,171
• Rama Rama Ont	199,184
• Rat Portage Kenora Ont	113,389
• Red Earth Band Red Earth Sask	546,271
• Red Pheasant Band Grenfell Sask	170,768
• Red Sucker Lake Band Red Sucker Lake Man	382,285
• Restigouche Band Council Restigouche Que	119,246
• River Desert Band Council Maniwaki Que	513,275
• Rocky Bay MacDiarmid Ont	102,070
• Rolling River Band Erickson Man	270,262
• Roseau River Band Ginew Man	610,585
• Sachigo Sachigo Lake Ont	395,012
• Saddle Lake Band Saddle Lake Alta	973,633
• Sagkeeng Education Foundation Pine Falls Man	791,206
• Sakimay Grenfell Sask	146,168
• Samson Band Hobbema Alta	524,016
• Sandy Bay Band Marius Man	382,353
• Sandy Bay Education Foundation Marius Man	615,294
• Sandy Lake Sandy Lake Ont	1,021,859
• Sarcee Band Calgary Alta	428,338
• Sask Inst Applied Science & Te Regina Sask	120,000
• Saskatoon Dist Chiefs Saskatoon Sask	265,984
• Saskatoon District Tribal Coun Saskatoon Sask	258,058
• Saugeen Southampton Ont	244,905
• Saulteau Indian Band Chetwynd BC	359,030
• Saulteaux Cochin Sask	135,532
• Seine River Mine Centre Ont	114,878
• Serpent River Cutler Ont	120,000
• Seton Lake Indian Band Shalalth BC	112,512
• Shamattawa Band Education Shamattawa Man	435,116
• Shamattawa First Nation Shamattawa Man	202,391
• Shibogama Tribal Council Kasabonika Lake Ont	250,889
• Shoal Lake Band of The Cree Na Pakwaw Lake Sask	235,021
• Shoal River Band Via Pelican Rapids Man	155,229
• Shubenacadie Band Council Shubenacadie NS	190,660
• Siksika Nation Band Stand Off Alta	1,323,199
• Sioux Valley Band Griswold Man	246,313
• Sioux Valley Educational Griswold Man	204,207
• Six Nations Ohsweken Ont	1,682,577
• Skeetchestn Indian Band Savona BC	114,919
• Sliammon Indian Band Powell River BC	109,131
• Southeast Tribal Division Winnipeg Man	517,909
• Spanish River Massey Ont	221,248
• Split Lake Cree First Nation Split Lake Man	491,064
• St Theresa Point Band St Theresa Point Man	1,067,715
• Standing Buffalo Fort Qu'appelle Sask	242,481
• Starblanket Band Balcarres Sask	918,414
• Stellaquo Indian Band Fraser Lake BC	117,413
• Stoney Band Morley Alta	1,545,423
• Stony Creek Indian Band Vanderhoof BC	102,811
• Sturgeon Lake Shellbrook Sask	473,359
• Summer Beaver Pickle Lake Ont	219,947
• Sunchild Band Rocky Mountain House Alta	355,353
• Swan Lake Band Swan Lake Man	123,047
• Sweet Grass Band Gallivan Sask	309,688
• Takla Lake Indian Band Takla Landing BC	277,604
• Tallcree Band Ft Vermilion Alta	457,967
• The Narrows Education Auth Gypsumville Man	195,770
• The Pas Band The Pas Man	313,788
• The Town of Truro Truro NS	132,924
• Thunderchild Band Turtleford Sask	384,902
• Timiskaming Band Council Notre Dame du Nord Que	106,158
• Tl'azt'en Nations Band Fort St James BC	453,520
• Tobique Band Council Perth Andover NB	440,939
• Touchwood-file Hills Dis Chief Fort Qu'appelle Sask	334,953
• Treasurer of Ontario Toronto Ont	5,095,106
• Tribal Chiefs Ventures St Paul Alta	174,468
• Valley River Band Shortdale Man	200,592
• Vuntut Gwitchin Band Old Crow YT	169,569
• Wagmatcook Band Council Baddeck NS	121,460
• Walpole Island Wallaceburg Ont	639,975
• Wasagamack Band Wasagamack Man	816,267
• Waterhen Band Skownan Man	148,598
• Waterhen Lake Band Waterhen Lake Sask	410,854
• Waywayseecappo Band Rossburn Man	411,580
• Waywayseecappo Education Rossburn Man	302,614
• Webequie Via Pickle Lake Ont	467,051
• Weenusk Weenusk Ont	493,372

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• West Bay West Bay Ont	399,300
• Weymontachie Bande Sanmaur Que	1,328,854
• White Bear Band Carlyle Sask	517,921
• Whitefish Bay Pawitik Ont	312,503
• Whitefish Lake Band #128 Goodfish Alta	711,715
• Whycocomagh Band Council Whycocomagh NS	131,360
• Wikwemikong Wikwemikong Ont	940,754
• Windigo Area Council Sioux Lookout Ont	144,164
• Wunnummin Wunnummin Lake Ont	356,000
• Yellow Quill Band Rose Valley Sask	175,553
• Yellowhead Tribal Council Stony Plain Alta	186,820
• York Factory Band York Landing Man	107,625
• Yorkton Tribal Administration Yorkton Sask	102,600
Contributions to Indian bands and Inuit settlements for local development planning $3,577,457	
• Assembly of Manitoba Chiefs Winnipeg Man	138,950
• PADC Management Co Ltd Prince Albert Sask	118,000
• MLDC Management Co Ltd Meadow Lake Sask	260,000
Contributions to Indian bands and associations for policy development and consultation $15,162,492	
• Assembly of First Nations of Que Wendake Que	318,235
• Assembly of First Nations Ottawa Ont	3,154,704
• Assembly of Manitoba Chiefs Winnipeg Man	462,053
• Association of Iroquois Allied Indian London Ont	190,570
• Carrier-sekani Tribal Council Prince George BC	149,385
• Chiefs of Ontario Toronto Ont	498,214
• Federation of Saskatchewan Indians Saskatoon Sask	985,375
• First Nations Congress Vancouver BC	160,000
• Grand Council of Treaty 8 Edmonton Alta	113,750
• Grand Council Treaty 3 Kenora Ont	232,255
• Ind Train & Res Inst of BC Vancouver BC	110,000
• Indian Association of Alta Edmonton Alta	885,000
• Inter Trib Forestry Assoc BC Kelowna BC	130,000
• Manitoba Keewatinowi Thompson Man	278,000
• Native Council of Canada Ottawa Ont	270,000
• Nishnawabe-aski-nation (Ont) Thunder Bay Ont	343,525
• Prince Albert Dev Corp Mgmnt Prince Albert Sask	100,000
• Prophet River Indian Band Fort Nelson BC	150,000
• Secretariat Premieres Nations Village des Hurons Que	230,000
• Squamish Indian Band North Vancouver BC	170,000
• Union of Ontario Indians North Bay Ont	368,630
• Westbank Indian Band Kelowna BC	492,170
• Woodland Cree Band Cadotte Lake Alta	578,380
Contributions to Indian bands, Inuit settlements and their organizations for employee pension benefit plans $11,883,592	
Contributions to Indian bands for programs on Indian management and social paraprofessional training $6,147,749	
• Canadian Executive Services Ov Toronto Ont	1,655,000
• Battleford First Nation Mgmt I North Battleford Sask	103,500
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $10,444,633	
• Newfoundland Exchequer Acct St John's Nfld	10,444,633
Contributions to tribal councils for administrative service costs and management support services $34,680,650	
• Algonquins Ouest Quebec Conseil Val d'Or Que	369,055
• Alliance Tribal Council Delta BC	503,023
• Athabasca Tribal Corporation Ft Chipewyan Alta	408,007
• Attikamek Montagnais Conseil Village des Hurons Que	658,395
• Battleford First Nations Mgn North Battleford Sask	613,483
• Bimose Tribal Council Kenora Ont	471,685
• Caribou Tribal Council Williams Lake BC	381,490
• Carrier-sekani Tribal Council Prince George BC	879,804
• Chilcotin Ulkatcho Kluskus Nat Williams Lake BC	327,723
• Chilliwack Area Indian Council Sardis BC	219,798
• Confed of Mainland Micmacs Truro NS	475,168
• Dakota Ojibway Tribal Council Brandon Man	949,605
• First Nations of S Is T C Mill Bay BC	497,629
• Gitsan-wet'suwet'en L s soc Hazelton BC	623,500
• Grand Conseil Nation Wabanaki Becancour Que	163,684
• High Level Tribal Council High Level Alta	404,044
• Independent First Nations Alli Sioux Lookout Ont	494,667
• Interlake Reserves Tribal Coun Ashern Man	600,988
• Island Lake Tribal Council Inc Winnipeg Man	746,475
• Keewatin Tribal Council Inc Thompson Man	1,137,476
• Kootenay Indian Area Council Cranbrook BC	323,141
• Kwakiutl District Council Port Hardy BC	559,717
• Lesser Slave Lake Indian Regio Slave Lake Alta	1,010,442
• Lillooet District Ind Council Lillooet BC	118,148
• Lillooet Tribal Council Lillooet BC	424,093
• Matawa & First Nations Mgmt Tr Thunder Bay Ont	614,337
• Meadow Lake Dist chief Mangmt Meadow Lake Sask	874,816
• Mid-island Tribal Council Chemainus BC	325,571
• Musgamagw Tsawataineuk T C Alert Bay BC	451,037
• Mushkegowuk Tribal Council Moose Factory Ont	804,890
• Nation Attikamekw Sipi Conseil La Tuque Que	528,555
• Nicola Valley Indian Admin Merritt BC	295,614
• Nisga'a Tribal Council New Aiyansh BC	272,601
• Nlaka'pamux Nation T C Lytton BC	385,114
• North Coast Tribal Council Prince Rupert BC	645,563
• North Shore Micmac D C Newcastle NB	561,198
• North Shore Tribal Council Lakewood Pl Blind River Ont	458,247
• Nuu Chah Nulth Tribal Council Port Alberni BC	898,200
• Okanagan Tribal Council Kelowna BC	331,681
• Oweekeno-kitasoo-nuxalk Tc Bella Coola BC	283,972
• Prince Albert Development Corp Prince Albert Sask	122,300
• Pwi-di-goo-zing-ne-yaa-zhing N Fort Frances Ont	664,369
• PA District Chiefs Prince Albert Sask	1,294,754
• Regroupement Mamit Innuat Inc Mingan Que	435,311
• Saint John River Valley T C Woodstock NB	129,254
• Saskatoon Tribal Council Saskatoon Sask	580,440
• Shibogama Tribal Council Kasabonika Lake Ont	630,014
• Shuswap Nation Tribal Council Kamloops BC	492,791
• Southeast Resource Development Winnipeg Man	898,571
• Sto Lo Tribal Council Chilliwack BC	514,512
• Sto Lo Nation Canada Sardis BC	317,285
• Swampy Cree Tribal Council The Pas Man	696,369
• Tahltan Tribal Council Dease Lake BC	234,620
• The Ojibway 1850 Treaty Counci Thunder Bay Ont	334,430
• Touchwood-file Hills Dis Chief Fort Qu'appelle Sask	951,148
• Treaty 7 Tribal Council Edmonton Alta	539,351
• Treaty 8 Tribal Association Fort St John BC	490,643
• Tribal Chiefs Ventures St Paul Alta	289,177
• Ts'ilhgot'in Tribal Council Williams Lake BC	335,896
• UNSI-Advisory Services Sydney NS	325,177
• United Chiefs & Councils of Ma West Bay Ont	307,161
• Wabun Tribal Council Timmins Ont	267,477
• West Region Tribal Council Inc Dauphin Man	625,295
• Windigo Area Council Sioux Lookout Ont	540,119
• Yellowhead Tribal Council Stony Plain Alta	464,651
• Yorkton District Chiefs Yorkton Sask	610,737
Contributions to Indian bands for the purpose of obtaining advisory services $1,023,216	
• Akwesasne Cornwall Ont	124,000
• Mohawk Council of Kahnawake Kahnawake Que	147,600
• Six Nations Ohsweken Ont	147,600

NORTHERN AFFAIRS PROGRAM $36,137,343

Grants to Canadian universities and institutes for northern scientific research training $748,000

Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities $100,000

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science $5,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

	$
Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory $20,000	
Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues $100,000	
• Cdn Arctic Resources Committee Yellowknife NWT	100,000
Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits $40,000	
Grant to the Territories Accident Prevention Association $5,000	
Grant to the Yukon Prospector's Association $2,000	
Grant to the Klondike Placer Mining Association $10,000	
Contributions to the government of the Northwest Territories for hospital care of Indians and Inuit $14,412,000	
• Goverment of NWT Yellowknife NWT	14,412,000
Contributions to the government of the Yukon Territory for hospital care of Indians $2,600,325	
• Government of Yukon Whitehorse YT	2,600,325
Contributions to the government of the Northwest Territories for medicare of Indians and Inuit $5,935,894	
• Government of NWT Yellowknife NWT	4,093,915
• NWT Medical Yellowknife NWT	1,841,979
Contributions to the government of the Yukon Territory for medicare of Indians $764,835	
• Government of Yukon Whitehorse YT	764,835
Contributions to the government of the Yukon Territory for low income rental-purchase housing $208,000	
• Yukon Low Income Whitehorse YT	208,000
Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $174,299	
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Québec and Labrador in the development of their professional skills and marketing of their art $509,000	
• Inuit Art Foundation Nepean Ont	509,000
Contributions for Inuit counselling in the South $80,000	
Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement $4,218,141	
• Joint Secretariat Inuvik NWT	651,808
• Government of NWT Yellowknife NWT	2,616,875
• Government of Yukon Whitehorse YT	943,458
Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference $100,000	
• Inuit Circumpolar Conference Ottawa Ont	100,000
Contributions to the government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement $1,135,026	
• Government of Yukon Whitehorse YT	1,135,026
Contributions to the government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Subsidiary Agreements $1,155,994	
• Government of NWT Yellowknife NWT	1,155,994
Contribution to the Community Advisory Committees $84,790	
Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people $55,000	
Contribution for the Canadian Interagency Forest Fire Centre $10,971	
Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the northern land use planning program $2,565,052	
• Champagne/aishihik Band Haines Junction YT	119,249
• Council for Yukon Indians Whitehorse YT	248,691
• Deh Cho Regional Council Ft Simpson NWT	132,528
• Government of NWT Yellowknife NWT	230,000
• Government of Yukon Whitehorse YT	319,333
• Inuvialuit Regional Council Inuvik NWT	256,255
• Mackenzie Delta Tribal Council Inuvik NWT	126,145
• Sahtu Dene-Metis Council Norman Wells NWT	131,563
• Tungavik Fed of Nunavut Ottawa Ont	534,000
Contributions to the territorial governments for the Northern Oil and Gas Action Program (NOGAP) $690,453	
• Government of NWT Yellowknife NWT	535,479
• Government of Yukon Whitehorse YT	154,974
Contribution to the Porcupine Caribou Management Board $15,300	
Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry $193,796	
• Indigenous Survival Int Ottawa Ont	160,000
Contributions to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $183,467	
Contribution to the Interjurisdictional Caribou Management Board $15,000	
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM $964,670,137	
Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the government of the Yukon Territory, the payments to the government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $216,752,000	
• Government of Yukon Whitehorse YT	216,752,000
Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the government of the Northwest Territories, the payments to the government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $747,918,137	
• Government of NWT Yellowknife NWT	741,715,591
• Transport Canada Ottawa Ont	6,202,546

INDUSTRY, SCIENCE AND TECHNOLOGY
$1,312,429,312[(5)]
Department $727,130,984

	$
INDUSTRY, SCIENCE AND TECHNOLOGY PROGRAM $476,317,032	
Grants under the Canada Awards for Excellence Program $199,990	
• The Conference Board of Canada Ottawa Ont	199,990
Grants to the Working Venture Fund $2,500,000	
• Working Ventures Canadian Fund Inc Toronto Ont	2,500,000
Grants to the Royal Society of Canada $1,000,000	
• The Royal Society of Canada Ottawa Ont	1,000,000
Grants to the Canadian Institute for Advanced Research $2,000,000	
• The Canadian Institute for Advanced Research Toronto Ont	2,000,000
Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology $5,273,313	
• Bendix Avelex Inc Ville St-Laurent Que	229,151
• CAE Electronics Ltd St-Laurent Que	1,312,248
• EXELTOR INC Bedford Que	104,451
• Hydro-Quebec Ltee Shawinigan Que	500,000
• IAF Biochem International Inc Montreal Que	123,157
• Institut National d'Optique Ste-Foy Que	185,562
• Laboratoire des Technologies Shawinigan Que	526,734
• Spar Aerospatiale Ltee 21025 Ste-Anne-de Bellevue Que	339,072
• Technologies MPB Inc (LES) Dorval Que	226,588
Grants to the Canada Scholarships program $11,625,000	
Grants to non-profit organizations to promote economic co-operation and development $300,000	
• The Niagara Institute Niagara on the Lake Ont	300,000
Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/BC Subsidiary Agreement on Science and Technology $1,144,426	
• Ministry of Finance/Province of BC Victoria BC	1,144,426
Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $28,736,119	
• Allen-Bradley Canada Limited Cambridge Ont	227,999
• Atoma International Limited Newmarket Ont	103,258
• Autosystems Manufacturing Inc Belleville Ont	351,817
• Babcock & Wilcox International Division Cambridge Ont	361,503
• Baycomp-Division of Bay Mills Ltd Burlington Ont	181,626
• Beclawat Industries Inc Belleville Ont	296,404
• Black Clawson-Kennedy Ltd Owen Sound Ont	279,012
• Cangene Corporation Mississauga Ont	880,142
• Carino Concepts Concord Ont	256,455
• Council of Forest Industries of BC Vancouver BC	2,258,356
• Edscha of Canada Ltd/Silcom Canada West Germany	370,589
• Falconbridge Limited Toronto Ont	978,655
• Geac Computer Corporation Ltd Markham Ont	133,635
• General Electric CDA Inc Power Genera Peterborough Ont	410,261
• Grant Forest Products Corp Englehart Ont	965,190
• Hofer Industries Inc Brampton Ont	237,482
• Husky Injection Molding Systems Ltd Bolton Ont	1,572,003
• ICST Sarnia Ont	364,964
• Inco Limited Toronto Ont	1,336,987
• Innocast Industries Concord Ont	142,857
• Joh Rubber Investments Limited Leamington Ont	150,926
• John T Hepburn Limited Mississauga Ont	271,048
• K-Power Products Incorporated Grimsby Ont	161,609
• Kendall Canada Inc Peterborough Ont	231,158
• Lomak Plastics MFG Inc Niagara Falls Ont	712,673
• Mirtone Div of General Signal Ltd Downsview Ont	195,018
• Miura Boiler Co Ltd Brantford Ont	436,260
• Multimatic Inc Unionville Ont	110,386
• Nestle Enterprises Limited Don Mills Ont	100,130
• Nor-Am Electrical Limited Markham Ont	424,678
• Pebra Inc Kitchener Ont	549,797
• Peterson Spring of Canada Ltd Windsor Ont	141,799
• Pullmatic MFG Unionville Ont	1,194,323
• REPAP Enterprises Inc Newcastle NB	3,499,243
• Relcon Inc Brampton Ont	302,301
• Rexwood Products Ltd New Liskeard Ont	376,998
• Rotoflex International Inc Mississauga Ont	183,911
• Scican Scientific Ltd Cobourg Ont	150,670
• Shade-O-Matic Ltd Downsview Ont	125,418
• Siemens Automotive Limited London Ont	189,101
• Sklar-Peppler Inc Peppler Div Hanover Ont	171,532
• Structural Board Association Willowdale Ont	131,962
• Teledyne Canada Mining Products Thornbury Ont	272,911
• Ultra Lasertech Inc Mississauga Ont	201,418
• University of Ottawa Heart Institute Ottawa Ont	1,341,615
• University of Western Ont	420,000
• Westinghouse Canada Inc/Mis Div Hamilton Ont	186,947
• Weyerhaeuser Canada Ltd Saskatchewan Div Alberta Sask	660,576
• Wilkinson Sword Canada Inc Toronto Ont	300,078
Contributions under the defence industry productivity program $214,771,989	
• AERO Machining Ltd Montreal-North Que	148,113
• Amptech Corporation Calgary Alta	187,467
• Arvin Special Michinery Limited Chatham NB	498,380
• Ballard Battery Systems Corporation Vancouver BC	401,865
• Bell Helicopter Textron St-Janvier Que	4,747,679
• Bell-Northern Research Limited Waterloo Ont	1,377,208
• Bendix Avelex Inc Ville St-Laurent Que	1,587,971
• Boeing of Canada Ltd De Havilland Div Downsview Ont	2,104,041
• Bombardier Inc Groupe Canadair Montreal Que	32,471,407
• Bristol Aerospace Limited Winnipeg Man	378,469
• CRL Technologies Incorporated Gatineau Que	304,067
• CVDS Inc Pointe-Claire Que	122,685
• CAE Electronics Ltd St-Laurent Que	5,167,380
• Cametoid Limited Whitby Ont	111,537
• Canadian Aircraft Products Div of AVCORP Richmond BC	312,918
• Canadian Marconi Company Kanata Ont	14,031,744
• Canstar (Div of Canada Wire and Cable Ltd) North York Ont	1,202,463
• Caoutchoucs Acton Limitee (LES) Acton Vale Que	114,072
• Centra Industries Inc Waterloo Ont	151,645
• Chemac Industries Inc Kelowna BC	424,997
• Chicopee Manufacturing Limited Kitchener Ont	277,500
• COM DEV Limited Cambridge Ont	671,764
• Compar Connectors Div DGW Electronics Markham Ont	115,091
• Computing Devices Co (Div Control Data) Ottawa Ont	4,767,770
• Corporation d'usinage Metro Ville St-Michel Montreal Que	759,678
• Crystar Reasearch Inc Victoria BC	647,353
• Cyclone Manufacturing Inc Mississauga Ont	483,840
• Dalsa Inc Waterloo Ont	737,441
• Dew Engineering and Development Limited Ottawa Ont	312,962
• Diemaco Incorporated Kitchener Ont	130,663
• Dowty Canada Limited Ajax Ont	14,274,759
• DY-4 Systems Inc Nepean Ont	1,758,078
• Eagletronic Industries Inc Weston Ont	477,701
• Electro Optics Division of RCA Inc Vaudreuil Que	672,896
• Entreprises Roger Gentner Inc (LES) St-Leonard Que	343,097
• European Space Agency Guelph Ont	122,422
• Excentrotech Precision Inc Downsview Ont	273,323
• FAG Bearings Limited Stratford Ont	6,457,477
• FELL-FAB Products Limited Hamilton Ont	174,160
• Fleet Aerospace Corporation St Catharines Ont	173,548
• FRE Composites Inc St-Andre Est Que	721,584
• GM Associates Bramalea Ont	345,622
• Garrett Canada Rexdale Ont	3,159,799
• Glenayre Electronics Ltd Vancouver BC	210,010
• Global Thermoelectric Power Systems Ltd Bassano Alta	164,953
• Haley Industries Limited Haley Ont	541,505
• Harrington Tool & Die Inc Lachine Que	352,500
• Havlik Technologies Inc Cambridge Ont	492,629
• Hawker Siddeley Canada Inc Orenda Div Mississauga Ont	229,626

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Hermes Electronics Limited Dartmouth NS	1,467,709
• Heroux Inc Longueuil Que	1,761,854
• Hochelaga Aerospace Inc Laval Que	201,805
• Hughes Leitz Optical Technologies Ltd Midland Ont	225,929
• IMP Group Ltd Aerospace Div Halifax NS	431,832
• International Custom Products Scarborough Ont	100,227
• Inventronics Limited Brandon Man	245,123
• Johnson Matthey Electronics Limited Trail BC	1,279,681
• Joly Engineering Limited Montreal Que	480,482
• KK Precision Parts Ltd Downsview Ont	227,551
• KFW Canada/A Div of TI Canada Inc Orillia Ont	241,281
• Kondor United Aircraft Parts Ltd Oakville Ont	155,892
• Koss Machine & Tool Co DV 333111 Ont Ltd Brampton Ont	168,625
• Leesta Industries Ltd Pointe-Claire Que	533,416
• Les Ind Aerospatiales Mecair Inc Aero Ville St-Laurent Que	237,845
• Linamar Machine Ltd Guelph Ont	3,013,785
• Litton Data Images Ottawa Ont	232,853
• Litton Systems Canada Limited Etobicoke Ont	20,049,116
• Lucas Aerospace Inc Microwave Tech Div Mississauga Ont	364,919
• Macdonald Dettwiler & Associates Ltd Richmond BC	1,396,798
• MBB Helicopter Canada Limited Fort Erie Ont	1,442,901
• Menasco Aerospace Ltd Oakville Ont	2,499,672
• Mitchell-Mcpherson Machining Inc Bramalea Ont	365,000
• Mitec Electronics Ltd Pointe Claire Que	301,325
• Mitel Corporation Kanata Ont	572,815
• National Auto Radiator Mfg Co Ltd Windsor Ont	670,904
• Newbridge Networks Corp Kanata Ont	167,526
• Oerlikon Aerospace Inc St-Jean-sur-Richelieu Que	2,289,034
• Optech Inc Downsview Ont	1,010,399
• Placage Tecnickrome Inc Pointe-aux-Trembles Que	157,492
• Pratt & Whitney Canada Inc Longueuil Que	45,405,699
• Prior Data Sciences Ltd Kanata Ont	890,136
• Prototype Circuits Inc Scarborough Ont	471,431
• RACE Technologies Inc Vancouver BC	212,441
• Racal Filter Technologies Ltd Brockville Ont	133,426
• Raytheon Canada Limited Waterloo Ont	606,216
• Romax Tool Corporation Agincourt Ont	191,000
• SED Systems Inc Saskatoon Sask	536,290
• Senstar Corporation Kanata Ont	717,278
• Societe D'outillage MR Ltee St-Laurent Que	185,060
• SPAR Aerospace Limited (Defence Systems D) Kanata Ont	1,004,961
• SPAR Aerospace Ltd Weston Ont	4,492,672
• SPAR Aerospatiale Limitee 21025 Route Transcanadienne Ste-Anne-de-Bellevue Que	3,437,035
• Sparton of Canada Limited London Ont	532,231
• Standen's Limited Don Mills Ont	607,083
• Stedfast Inc Granby Que	316,268
• Stone Marine Canada Ltee Iberville Que	430,254
• TD Precision Ltd Newmarket Ont	141,000
• TDMJ Machine & Tool Co Ltd Scarborough Ont	250,841
• Tesamatec Inc Chomedey Laval Que	200,805
• The Electrofuel Manufacturing Co Ltd Toronto Ont	184,033
• Thomson & Nielsen Electronics Ltd Ottawa Ont	113,956
• UDT Industries Inc Montreal Que	165,233
• Usinage Druco (1980) Inc St-Leonard Que	457,903
• Vac-Aero International Inc Oakville Ont	245,000
• Vadeko International Inc Mississauga Ont	183,431
• Varian Canada Microwave Products Georgetown Ont	380,168
• Velan Inc St-Laurent Montreal Que	160,249
• Vide et Traitement Canada Inc Boucherville Que	499,405
• Virtual Prototypes Inc Montreal Que	233,044
• VRA Precision Inc Oakville Ont	109,811
• York Structural Steel Ltd Fredericton NB	337,957
Contributions under the shipbuilding industry assistance program $7,709,080	
• Marystown Shipyard Ltd Marystown Nfld	1,160,421
• Saint John Shipbuilding Ltd Saint John NB	4,877,184
• Vancouver Shipyards Co Ltd North Vancouver BC	1,057,324
• Vito Steel Boat & Barge Construction Ltd Delta BC	390,000
Contributions under the Canadian Industrial Renewal Regulations $4,167,782	
• ABB Combustion Systems Division Ottawa Ont	430,339
• Albert Sliwinski Ltd (AVON) Toronto Ont	175,622
• Collins & Aikman Inc Farnham Que	121,414
• Compagnie Schenley Inc (LA) St-Honore (Beauce) Que	155,700
• Diachem Industries Inc Cap-de-la-Madeleine Que	100,000
• Entreprises Beckwith-Bemis Inc Sherbrooke Que	125,428
• Greb Inc Mississauga Ont	297,000
• Kohler Ltd Cornwall Ont	414,560
• Les Caoutchoucs Acton Ltee Montreal Que	362,013
• Schenley Canada Inc Sallaberry-de-Valleyfield Que	155,700
• SW Hooper & Co Ltd Sherbrooke Que	712,213
• Societe du Port de Valleyfield Sallaberry de Valleyfield Que	171,918
• The Coppley Noyes & Randall Ltd Hamilton Ont	291,196
Contributions under the western transportation industrial development program $2,233,743	
• Burns Meats Ltd Winnipeg Man	1,808,344
• Carnation Foods Co Ltd Carberry Man	425,399
Contributions to non-profit organizations and commercial operations in support of tourism $355,702	
• The Conference Board of Canada Ottawa Ont	200,000
• World Tourism Organization Vancouver BC	155,702
Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces $62,941,089	
• Government of Alberta Edmonton Alta	7,371,985
• Albright & Wilson Americas Islington Ont	700,000
• Corner Brook Pulp & Paper Limited Corner Brook Nfld	678,520
• Corporation Centre Alpin Mont-Edouard L'Anse St-Jean Que	2,575,877
• Croisieres Navimex Inc Quebec Que	136,376
• Developpement Owl's Head Inc Mansonville Que	661,597
• Domtar Fine Papers Ltd Montreal Que	624,394
• Dowty Canada Limited Ajax Ont	2,293,688
• Elk Point Historical Society Elk Point Alta	116,361
• Fort Dunvegan Historical Society Fairview Alta	100,943
• Government of the Northwest Territories Yellowknife NWT	2,402,005
• Government of Yukon Whitehorse YT	204,715
• Great Escape Vacations Ltd Richmond BC	170,415
• Harris Farinon Canada Inc Dorval Montreal Que	662,501
• Himont Canada Inc Mississauga Ont	2,689,222
• Hockley Valley Resort Limited Orangeville Ont	2,265,136
• Hyundai Auto Canada Inc Markham Ont	11,500,000
• Laboratoires Nordic Inc Laval Que	175,000
• Langdon Hall Ltd Toronto Ont	323,502
• Meewasin Valley Authority Saskatoon Sask	508,714
• Minister of Finance of Manitoba Winnipeg Man	3,354,918
• Government of BC Vancouver BC	2,966,598
• Mitel Semicondutor Division Kanata Ont	503,276
• Mun Ste-Anne-de-la-Pointe-au-Pere Pointe-au-Pere Que	135,090
• Municipalite Beebe Plain Beebe Que	141,355
• Municipalite de Bromont Bromont Que	999,068
• Municipalite de Coteau-du-Lac Coteau-du-Lac Que	358,329
• Municipalite de Ste-Claire Que	180,445
• Municipalite de Waterville Waterville Que	151,092
• Municipalite Drummondville Drummondville Que	667,249
• Municipalite Pointe-Claire Pointe-Claire Que	242,406
• Municipalite St-Andre-D'Acton Acton Vale Que	175,474
• Municipalite St-Augustin-de-Desmaures St-Augustin Que	323,053
• Municipalite Stanstead Plain Stanstead Plain Que	224,801
• Musee des Beaux-Arts de Montreal Montreal Que	162,810
• Old Crow Industries Ltd Whitehorse YT	128,852
• Philips Electronics Ltd St-Laurent Que	745,500
• Pinestone Inn & Country Club Markham Ont	233,484
• Regional Development Corporation Fredericton NB	5,633,927
• Romzap Limited Niagara Falls Ont	1,873,885
• Saskatchewan Science Centre Inc Regina Sask	489,610
• Station Touristique Mt St-Sauveur Inc St-Sauveur-des-Monts Que	145,000
• Tete du Lac Memphremagog Magog Que	922,965
• The Canadian Golf Foundation Oakville Ont	148,472

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Tourism Vancouver Vancouver BC	396,843
• Government of Nova Scotia Halifax NS	187,748
• Ville d'Acton Vale Acton Vale Que	1,264,426
Contributions to the Canada/China Trade Council $200,000	
Contributions under the Technology Outreach Program and the Technology Opportunities in Europe Program $12,615,861	
• AMEC Halifax NS	352,885
• Applied Microelectronics Institute Halifax NS	338,000
• Atlantic Institute of Biotechnolgy Halifax NS	507,242
• Cadmi Microelectronics Inc Fredericton NB	107,000
• Canadian Industrial Innovation Centre Waterloo Ont	815,953
• Canadian Plastics Institute Don Mills Ont	327,500
• CDN. Advanced Industrial Materials Forum Toronto Ont	185,078
• Centre d'Innovation Ind de Montreal Que	1,004,997
• Centre des Techno Textiles (QUE) Inc St-Hyacinthe Que	826,526
• Centre International de Recherche Kirkland Que	249,498
• Conseil de l'Industrie de l'Hydrogene Midland Ont	206,574
• DMR Group Inc Montreal Que	288,487
• Gentec Inc Ste-Foy Que	575,186
• Industrial Biotechnology Assoc of Canada Ottawa Ont	102,044
• Lumonics Inc Kanata Ont	1,015,843
• McMaster U Office of Research Services Ancaster Ont	797,187
• Medec Etobicoke Ont	735,340
• Mitec Ottawa Ont	193,478
• Societe Microelectronique Ind Sherbrooke Que	272,595
• Technology Database Waterloo Ont	153,550
• Unisearch Associates Inc Concord Ont	218,490
• Universite du Que a Rimouski (Technomar) Rimouski Que	700,000
• Waterloo Centre for Process Development	140,000
• Welding Institute of Canada Oakville Ont	843,237
• Zenon Environmental Inc Burlington Ont	1,492,711
Contributions under the microelectronics and systems development program $9,376,977	
• Dynapro Systems Inc Vancouver BC	122,896
• Electrohome Ltd Kitchener Ont	168,112
• Experts en Traitement de L'Information Montreal Que	107,075
• Foundation Instruments Inc Nepean Ont	132,863
• Gandalf Data Limited Nepean Ont	1,127,597
• Gennum Corporation Burlington Ont	344,638
• Glenayre Electronics Ltd Vancouver BC	453,175
• Measurex Inc Longueuil Que	210,229
• MPR Teltech Ltd Burnaby BC	757,133
• Myrias Research Corporation Edmonton Alta	426,545
• Newbridge Networks Corp Kanata Ont	5,000,000
• SAMI Windsor Ont	108,847
• Ultra Optec Inc Boucherville Que	137,260
• Westronic Inc Calgary Alta	188,716
Contributions for initiatives under the National Entrepreneurship Policy $1,463,049	
• Canada Opportunities Investment Network Toronto Ont	100,000
• Canadian Foundation for Econ Education Toronto Ont	332,998
• National Entrepreneurship Dev Institute Montreal Que	613,108
Contributions to strategic technologies $4,578,271	
• Canstar Sports Group Inc St-Jerome Que	106,473
• CTF Systems Inc Port Coquitlam BC	410,013
• General Composite Technology Limited Halifax NS	447,925
• Inco Limited (Inco Tech Div) Toronto Ont	322,252
• Niagara Machine Products St Catharines Ont	968,864
• Precarn Associates Nepean Ont	374,066
• Sherritt Gordon Limited Fort Saskatchewan Alta	906,544
• Terra Nova Biotechnology Ltd St John's Nfld	198,961
Contributions to the St Laurence River environmental technology program $123,408	
• John Meunier Inc Montreal Que	123,408
Contributions under sector campaigns $5,918,891	
• Albright & Wilson Americas Islington Ont	379,914
• Apex Metals Inc Kitchener Ont	100,000
• BC Aquaculture Research & Devel Coun Vancouver BC	178,000
• Bureau de Promotion des Ind du Bois Quebec Que	454,560
• Canadian ASE Ltd North York Ont	100,000
• Canadian Aquaculture Producers' Council Shediac NB	155,000
• Canadian Association of Fish Exporters Ottawa Ont	172,737
• Canadian Centre for Fisheries Innovation St John's Nfld	127,000
• Canadian Wine Institute Mississauga Ont	543,127
• Council of Forest Industries of BC Vancouver BC	223,634
• Fisheries Council of British Columbia Vancouver BC	273,750
• Fisheries Council of Canada Ottawa Ont	243,063
• Fletcher Challenge Canada Ltd Vancouver BC	135,090
• MacMillan Bloedel Limited Vancouver BC	126,594
• Pulp and Paper Research Institute of Canada Pointe Claire Que	1,092,863
• Veltri Stamping Corporation Ottawa Ont	107,438
• Weyerhaeuser Canada Ltd Vancouver BC	129,015
Contributions under the Atlantic Enterprise program $2,831,146	
• Curragh Resources Inc Toronto Ont	200,509
• East West Caribou Mining Ltd Bathurst NB	614,985
• Eastern Gypsum Inc Fredericton NB	494,712
• Louisiana-Pacific Canada Ltd Port Hawkesbury NS	1,520,940
Contributions to the Fraser Valley independant shake and shingle producers $1,703,675	
• BC Shake & Shingle Association Maple Ridge BC	1,703,675
Contribution under the information and services program $2,804,220	
Contribution to the Geomatics Industry Association of Canada $18,000	
Contribution to Sarnia/Lambton Economic Development Commission $65,555	
Contributions for the advanced train control system $878,420	
• CN Operations Montreal Que	400,230
• Sel Division Alcatel Canada Inc Don Mills Ont	478,190
Contributions to Marine Industries Limited $6,216,580	
• Le Groupe Mil Inc Sorel Tracy Que	6,216,580
Contribution to Hawker-Siddeley Trenton Works $8,674,382	
• Lavalin Trenton Works Inc Trenton NS	8,674,382
Contributions to Saskatchewan communications advanced network $4,799,999	
Contributions to the National Institute for Magnesium Technology $1,360,122	
Contributions to non-profit organizations to promote economic co-operation and development $859,527	
• Canadian Direct Marketing Association Don Mills Ont	100,000
• Canadian Institute of Food Science & Tech Ottawa Ont	100,000
Liabilities under the Small Business Loans Act $22,302,555	
• Santerams Valu-Marts Inc North York Ont	102,340
• Cunningham Regenald J Orangeville Ont	123,879
• Toronto Dominion Bank for: Les Copeaux du St-Laurent Inc St-Laurent Que	103,889
• Banque Nationale du Canada for: 126903 Canada Bistro	101,909
Insurance payments under the Enterprise Development Program $36,603,847	
• BNY Leasing Corporation Windsor Ont	7,071,554
• Prucapital Management Inc Atlanta GA USA	27,062,050
• Maislin Industries Limited Lasalle Que	2,158,913
• Roynat Inc St John's Nfld	250,000
Contribution to the Sudbury Neutrino Observatory $1,550,000	
• National Research Council of Canada	1,550,000
Contribution to Expansion of the Cleary International Centre $1,518,038	

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Corporation of the City of Windsor Windsor Ont	1,518,038
Contribution to Technology Outreach Program—Advanced industrial materials $314,763	
• McMaster University Hamilton Ont	104,419
Contribution to the National Optics Institute Ste-Foy Que $4,504,782	
Contribution to the Commercial Arbitration Centre $25,000	
Contributionto the Canadian Maritime Industries Association $51,731	
REGIONAL DEVELOPMENT AND ABORIGINAL ECONOMIC PROGRAM $250,813,952	
Grants under the aboriginal economic program $156,000	
• University of Lethbridge Alta	156,000
Grants to the Corporation for the Economic and Social Renewal of South West Montreal $50,000	
• Societe de promotion et de consultation socio-economique du Sud-Ouest Montreal Inc Montreal Que	50,000
Grants to the Corporation for Socio Economic Promotion and Consultation for East End Montreal Inc $50,000	
• Societe de promotion et de consultation socio-economique de l'Est de Montreal Inc Montreal Que	50,000
Contributions under the special program for the Laprade Region $16,689,551	
• Atelier d'usinage Marmen Inc Cap-de-la-Madeleine Que	432,000
• Bernard Houle & Fils Inc Ste-Victoire-de-Sorel Que	401,321
• CDM Lamines Inc Drummondville Que	3,822,835
• Centre Nouvel-Air Matawinie (1987) St-Michel-des-Saints Que	237,524
• Concept Eco Plein Air le Baluchon Inc St-Paulin Que	575,746
• Corp Carrefour Cultu Tour de l'Erable Plessisville Que	157,180
• Corp Municipale—Ville de Becancour Que	185,659
• Corp Municipale de St-Narcisse Cte Champlain Que	101,598
• Corp Municipale de Ste-Marthe du Cap Que	218,017
• Disque Americ Inc Drummondville Que	270,000
• Domaine Godefoy Inc Becancour Que	423,499
• Forano Inc Plessisville Que	615,338
• GA Boulet Inc St-Tite Que	147,262
• Groupe Laperriere & Verreault Inc Montreal Que	315,000
• Hotel Manoir de Tilly Inc St-Antoine de Tilly Que	123,911
• Industries de Plastiques Matraplast Inc Berthierville Que	114,647
• Industries Lyster Inc Lyster Que	132,958
• Laiterie Chalifoux Inc Sorel Que	634,500
• Les Industries Niagara Lockport Que Inc Warwick Que	1,131,840
• Les Serres-Hypo-vie Inc Shipton Que	948,497
• LFP (Canada) Inc Berthierville Que	148,177
• Municipalite d'Arthabaska Que	392,255
• Municipalite de Victoriaville Que	174,000
• Musee des Religions Nicolet Que	519,778
• Parc Marie-Victorin Inc Kingsey Falls Que	142,944
• Scies Richelieu Inc (Les) St-Roch-de-Richelieu Que	183,233
• Societe Coop Agricole des Bois-Francs Victoriaville Que	198,997
• Societe des Amis du Moulin Michel Inc Gentilly Que	107,680
• Station Touristique Val St Come Inc St-Come Que	307,205
• Teinture & Finition Coraltex Inc Berthierville Que	169,591
• Venmar Ventilation Inc Drummondville Que	297,000
• Ville de Cap-de-la-Madeleine Que	164,268
• Ville de Sorel Que	480,424
Contributions under the Northern Ontario Development Fund $7,214,239	
• Bavarian Meat Products Limited Callander Ont	225,000
• Bristol Machine Works Limited Sudbury Ont	229,500
• Brown's Concrete Products Limited Sudbury Ont	226,530
• Carriere Industrial Supply Ltd Cobalt Ont	114,750
• China Steel Limited Partnership Sault Ste Marie Ont	146,584
• Cold Water Fisheries Inc Coldwater Ont	109,724
• Deak Resources Corporation Toronto Ont	243,833
• Dymond Clay Products Ltd Haileybury Ont	297,731
• Fabrene Inc Mississauga Ont	126,720
• Journal Printing Company Sudbury Ont	250,362
• Magnesium Refractories Ltd Toronto Ont	202,915
• Midcan Metal Processors Inc Cobalt Ont	110,907
• Mintronics Systems Corporation Corbeil Ont	125,283
• Multi-Care Systems Inc Sudbury Ont	122,880
• Neelon Casting Limited Sudbury Ont	160,988
• Norcast Inc Toronto Ont	142,440
• Powell Equipment (1978) Limited Winnipeg Man	116,785
• Rexwood Products Ltd New Liskeard Ont	129,085
• Spill Tech Industries Inc Mississauga Ont	138,000
• Stainless Steel Technology Sudbury Ont	127,500
• Thunder Sport Inc Thunder Bay Ont	146,475
• Uniroc Mfg Div of Atlas Copco Inc North Bay Ont	188,797
Contributions to the Industrial Infrastructure—Matane $14,825,850	
• OPDQ Quebec Que	3,540,750
• Ville de Matane Matane Que	11,285,100
Contributions to the Technology Park $201,761	
• Corp du Parc Technologique du Quebec Ste-Foy Que	201,761
Contributions under the Bas St-Laurent/Gaspesie Development Program $1,606,401	
• Assoc Touristique Bas St-Laurent Inc Riviere-du-Loup Que	115,968
• Association Touristique de la Gaspesie Ste-Flavie Que	109,893
• Auberge de la Pointe Inc Riviere-du-Loup Que	189,482
• Centre d'Interpretation de la Gaspesie New Richmond (CTE Bonaventure) Que	129,619
• Centre Interpretation Vents du Large Inc Cap-Chat Que	404,640
• Chambre de Comm de Riviere-au-Renard Riviere-au-Renard Que	110,426
• Restigouche Economic Dev Commission Inc Restigouche Que	270,723
Contributions to the Municipality of Sept-Iles Que $2,317,875	
Contributions to the Centre d'initiative technologique Montreal Que $513,019	
Contributions under the aboriginal economic programs $68,317,020	
• Aboriginal Logging Limited Peace River Alta	268,227
• All Nations Development Corporation Ltd Kamloops BC	750,000
• Apeetogosan (Metis) Development Inc Edmonton Alta	2,000,000
• Ashcroft Band Development Corporation Ashcroft BC	119,576
• ASP George Duncan BC	189,000
• Bella Bella Fisheries Ltd Waglisla BC	537,303
• Big Sand Lake Lodge Ltd Lynn Lake Man	120,800
• Blood Tribe Agricultural Project Inc Stand Off Alta	1,159,512
• Bonneau Gene Buffalo Narrows Sask	100,000
• Calart Enterprises Bruce Mines Ont	143,771
• Campbell River Indian Band Dev Corp Campbell River BC	3,086,523
• Canadian Resorts North Management Inc Winnipeg Man	296,983
• Canoe Lake Development Corporation Canoe Narrows Sask	198,450
• Cape Mudge Resort Ltd Quathiaski Cove BC	1,256,873
• Chisasibi Enterprises Reg'd Chisasibi Que	100,000
• Cochin Conference Centre Inc Cochin Sask	649,493
• Conseil Attikamek Montagnais Village des Hurons Que	1,225,000
• Conseil Montagnais de Natashquan Natashquan Que	250,000
• Dana Naye Ventures Whitehorse YT	227,364
• Diversified Production Systems Ltd Winterburn Alta	177,000
• Eskasoni Economic Development Corp Eskasoni NS	128,241
• First People's Development Fund Inc Fredericton NB	1,677,950
• Fort Petroleum Corporation Fort Chipewyan Alta	145,000
• Future Land Communications Inc La Ronge Sask	100,000
• Gameti Motel Rae Lakes NWT	149,062
• Garage Opitciwan La Tuque Que	267,000
• George William Sanderson Wabowden Man	136,208

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• God's River Development Corp God's River Man	163,441
• Goldent Salmon Farms Ltd. Campbell River BC	109,499
• Indian Agri-Business Corp (359030) Calgary Alta	1,659,335
• Indian Agriculture Corp of Ontario Stirling Ont	216,331
• Kahnawake Loan Guarantee Fund Inc Kahnawake Que	1,285,000
• Kasabonika Lake Community Devel Corp Kasabonika Lake Ont	163,320
• Kativik Investment Fund Inc Kuujjuaq Que	1,800,000
• Kingsclear Indian Band Fredericton NB	3,586,652
• Kitamaat Village Council Kitamaat BC	371,710
• Kitselas Development Corporation Terrace BC	121,466
• Lower Kootenay Guide Outfitters Ltd Creston BC	191,868
• Lytton Hotel (1990) Limited Partnership Lytton BC	216,503
• Magasin Communautaire Manawan Manawan Que	124,534
• Magasin Communautaire de Mingan Mingan Que	188,000
• Makaoo Mall Developments Limited Onion Lake Sask	228,600
• Manitoba Indian Agricultural Program Winnipeg Man	700,000
• Manitoba Metis Federation Inc Winnipeg Man	636,280
• Metis Econ Dev Foundation of Sask inc Regina Sask	260,010
• Montreal Lake Development Corporation Montreal Lake Sask	221,185
• Moose Band Development Corporation Moose Factory Ont	1,710,000
• Negoot-Gook Salmon Farm Ltd Perth-Andover NB	243,030
• Nipissing Band Holding & Invest Company Sturgeon Falls Ont	455,104
• Nishnawbe-Aski Development Fund Toronto Ont	3,451,964
• Nuu Chah Nulth Economic Development Corp Port Alberni BC	750,000
• North Country Wild Rice (1990) Ltd Winnipeg Man	299,942
• Nueltin Fly-In Lodges Ltd Morden Man	216,679
• NWT Metis Development Corporation Ltd Yellowknife NWT	1,005,000
• OMAA Development Corporation Sault Ste Marie Ont	1,857,137
• Peguis Development Corporation Ltd Man	295,900
• Pine Creek Bison Ranches Ltd Camperville Man	166,903
• Port Hardy Cold Storage Company Hardy BC	225,166
• PRP Inc Les Escoumins Que	104,850
• Saskatchewan Indian Loan Company Ltd Regina Sask	500,000
• Siksika Economic Development Corporation Gleichen Alta	2,027,500
• Six Nations Development Corporation Ohsweken Ont	1,979,055
• Takla Development Corporation Fort St James BC	144,000
• Teeslee Forest Products Ltd Fort St James BC	1,039,558
• Tribal Councils Investment Group of Man Winnipeg Man	1,520,625
• Tribal Resource Development Corporation Prince Rupert BC	2,280,085
• Uqqurmiut Inuit Artists Association Pangnirtung NWT	352,000
• Warbim Enterprises Inc Fort Qu'Appelle Sask	106,190
• Waskaganish Mini-Mall Waskaganish Que	152,817
• Wa-Wa-Taik Building Supplies Ltd Winnipeg Man	115,703
• Western Indian Lending Association Vancouver BC	1,320,384
• White Bear Golf Course Estates Inc Carlyle Sask	576,000
• 169793 Canada Ltee Sillery Que	807,300
• 419723 Alberta Ltd Duffield Alta	642,350
• 9003 Yukon Ltd Whitehorse YT	2,141,498
• 902800 NWT Limited Yellowknife NWT	479,817
• 902848 NWT Ltd Yellowknife NWT	461,545
Contributions to enterprise development programs $12,164,742	
• Ateliers Wood Inc Sept-Iles Que	162,000
• Baie des Chaleurs Aquaculture Inc St-Omer Que	400,032
• Bombardier Inc Div Transport Commun La Pocatiere Que	1,778,676
• Canmec Inc Chicoutimi Que	195,754
• Coop des Trav Mecano-Soudoure Rimouski Que	157,950
• Dexus Inc Toronto Ont	270,000
• Dolo-Mine Inc Guigues Que	133,199
• Industries Couture Ltee Chicoutimi Que	272,025
• Investissements Elmag Inc Montreal Que	100,116
• Les Entreprises Charl-Pol Inc Ville de la Baie Que	109,844
• Les Industries Saguenay Ltee Ville de la Baie Que	207,138
• Les Produits Alba Inc Ville de la Baie Que	144,669
• Les Profiles Extruco Jonquiere Que	251,263
• Les Serres Cooperatives de Guyenne Guyenne Que	204,670
• Les Tourbieres Premier Ltee Riviere-du-Loup Que	622,520
• Location B Allard Inc Chicoutimi Que	292,500
• Metal-7 Inc Sept-Iles Que	159,947
• Plastiques PMP Inc Degelis Que	245,725
• Scieries Saguenay Ltee Ville de la Baie Que	157,500
• Serres Lacoste Enr (LES) Les Eboulements Que	135,020
• Societe Des Tech de l'Aluminium Stas Chicoutimi Que	118,080
• Soudures et Chaines Pedno Inc Laterriere Que	114,527
• Temlam Inc Rouyn-Noranda Que	952,500
• Tulinor Inc Grandes Bergeronnes Que	608,556
• 2738-6747 Quebec Inc Forestville Que	226,800
Contributions to manufacturing productivity improvement $7,977,603	
• Ancor Granite Tile Inc Montreal Que	233,324
• Asten Canada Inc Valleyfield Que	188,000
• Canada Plastic Containers Limited Lachine Que	256,145
• ERA Display Co Ltd St-Laurent Que	109,800
• Eastern Die Casting Inc St-Laurent Que	104,712
• Granicor Inc St-Augustin-de-Quebec Que	270,000
• Hymac Ltd Chomedey Laval Que	165,051
• I Miller Shirts Inc Montreal Que	153,937
• Industries Keystone (1970) Ltee Ville St-Laurent Que	127,969
• Industries Unigear Inc (LES) Baie d'Urfe Que	217,268
• Intl Photo-Chemicals (Canada) Inc St-Jean-sur-Richelieu Que	116,209
• Karhu Canada Inc Cowansville Que	147,240
• Laiterie Chalifoux Inc Sorel Que	135,000
• Lamour Industries Montreal Que	450,000
• Landes Canada Inc Granby Que	101,475
• Les Jeux de Cartes Graphica Inc Sherbrooke Que	111,303
• Les Jouets Ritvik Toys Inc Dorval Que	179,872
• Les Produits Alimentaires Cortina Inc Ste-Foy Que	236,301
• Nutech Inc Disraeli Que	150,000
• Outils BGR Inc Charny Que	134,293
• Pillsbury Canada Limited Markham Ont	268,816
• Produits Quatre Etoiles Inc Quebec Que	114,061
• Snyder et Fils Inc Bedford Que	138,600
• Splend'Or Industries Ltd Montreal Que	154,356
• SR Telecom Inc St-Laurent Que	176,089
• Texel Incorporated St-Elzear Beauce Que	303,525
• Usinatech Inc Melbourne Que	106,681
• Vetements Louis Garneau Inc St-Augustin-de-Desmaures Que	143,223
Contributions to the recovery program for East Montreal $5,275,477	
• Bonneterie Avalon Ltee Montreal Que	137,099
• Industries Pierre Fournelle Ltee (Les) Montreal Que	256,306
• Johnson & Johnson Inc Montreal Que	1,120,000
• Lamiver Inc Orangeville Ont	740,070
• Manufacturier De Bas Iris Inc Montreal Que	277,040
• Nalpac Company The Montreal Que	102,017
• Proceco Industrial Machinery Ltd. Montreal Que	186,432
• Produits Cari-All Inc Montreal-Est Que	180,000
• Produits de Plastique Age Inc Montreal Que	352,260
• Quebecolor (1990) Inc Montreal Que	384,750
• Rubyco Mills Ltd Montreal Que	120,034
• Specfast Inc Montreal Que	164,621
• Zenon Environmental Inc Burlington Ont	192,951
Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $68,525,447	
• A Lacroix & Fils Granit Ltee St-Sebastien Que	278,000
• ACDS Systems Graphiques Inc Hull Que	137,340
• Air Liquide Canada Ltee Montreal Que	471,563
• American Iron & Metal Company Inc Montreal Que	284,781
• Ansell Canada Inc Cowansville Que	186,859
• Asten Canada Inc Valleyfield Que	377,000
• Ber-Vac Inc Thetford Mines Que	206,953
• Bestar Inc Lac Megantic Que	341,325
• Can Mec Inc Chicoutimi-Nord Que	103,015

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Canadian Oxygen Limited Winnipeg Man	2,160,000
• Canron Inc Pipe Division Montreal Que	101,306
• Cascades Port Cartier Inc Port Cartier Que	110,025
• CDM Lamines Inc Drummondville Que	3,822,835
• Central Dynamics Limited Pointe Claire Que	232,974
• Clairol CDA Div of Bristol-Myers CDA Lac Brome Que	396,798
• Corporation Des Rubans Adhesifs Vibac Montreal Que	185,625
• Dataradio Inc Iles-de-la-Madeleine Que	200,710
• David Lord Limitee L'Assomption Que	171,927
• Elcorsy Inc Ville St-Laurent Que	196,239
• Entreprises Rene Palardy & Fils Ltee (LES) St-Damase Que	196,499
• Equipment Militaire Mil-Quip Inc. Napierville Que	133,096
• Eurobec Metal Limitee Lachute Que	307,908
• Exeltor Inc Bedford Que	210,588
• Forano Inc Plessisville Que	369,204
• Fre Composites Inc St-Andre Est Que	486,224
• GE Locomotives Canada Montreal Que	600,618
• Gerard Crete et Fils Proulxville Que	199,467
• Glaverbec Inc St-Augustin-de-Desmaures Que	13,500,000
• Granirex Inc Thetford-Mines Que	3,350,851
• Granitslab International Inc Stanstead Que	596,795
• Groupe Procycle Inc St-Georges-Est(Beauce) Que	410,765
• Hafner Inc Granby Que	274,488
• Harricana metal Inc Amos (Abitibi) Que	103,479
• Hayes-Dana Inc Magog Que	458,996
• Hercules Canada Inc Mississauga Ont	504,689
• Heroux Inc Longueuil Que	421,497
• Huntingdon Mills Ltd Huntingdon Que	149,517
• Hymac Ltd Chomedey (Laval) Que	272,438
• Ideal Equipment Co Ltd Montreal Que	136,064
• Ilco Unican Inc Montreal Que	171,180
• Imprimerie Trans-Continentale Inc Ville St Laurent Que	317,399
• Industries Couture Ltee Chicoutimi Que	185,277
• Industries de Plastiques Matraplast Inc Berthierville Que	114,647
• Industries Metcoat Inc Grantham-Ouest Drummondville Que	184,367
• IPL Inc St-Damien Que	1,198,634
• Johnson & Johnson Inc Montreal Que	1,451,911
• Karhu Canada Inc Cowansville Que	260,617
• Kruger Inc Montreal Que	710,991
• Lachance & St-Georges Inc Ste-Emelie-de-l'Energie Que	102,763
• Laiterie Chalifoux Inc Sorel Que	476,550
• Le Granite National Ltee Alma (Lac St-Jean Est) Que	121,864
• Les Aliments Wong Wing Inc Montreal Que	425,057
• Les Croustilles Yum Yum Enr Warwick Que	148,750
• Les Fromages Saputo Ltee St-Leonard Que	383,907
• Les Industries Amisco Ltee L'Islet Que	399,788
• Les Produits Forestiers Bellerive KA'N'E' Mont-Laurier Que	609,349
• Matrox Electonic Systems Ltd Dorval Que	1,938,587
• Memotec Data Inc Montreal Que	263,037
• Meubles Daveluyville Ltee Daveluyville Que	245,630
• Monsanto Canada Inc Mississauga Ont	114,964
• Mux Lab Inc St-Laurent Que	201,984
• Nilus Leclerc Inc L'Isletville Que	141,427
• Orthofab Inc Quebec Que	174,431
• Paris Star Knitting Mills Inc Montreal Que	221,640
• Peerless Carpet Corporation Acton Vale Que	447,335
• Peerless Electric Co Ltd Lasalle Que	121,408
• Plastibec Ltee Ste-Therese Que	152,810
• Positron Industries Inc Montreal Que	332,850
• Poulies Maska Inc Ste-Claire Que	123,820
• Power Battery Inc Iberville Que	154,842
• Prelco Inc Riviere-du-Loup Que	172,538
• Prevost Car Inc Ste-Claire Que	1,096,531
• Produits Forestiers Tembec (1990) Inc Bearn Que	294,244
• Produits Isolofoam (LES) Beauce Que	202,000
• Produits Multifoam International Inc St-Nicephore Que	152,876
• R&M Metal Inc Dollard des Ormeaux Que	109,462
• Rock of Ages Canada Ltd Beebe Que	162,913
• ROTO-SNA Inc Thetford Mines Que	297,841
• Siemens Electric Limitee Drummondville Que	201,618
• Socadia Ltee Sherrington Que	192,873
• Sr Telecom Inc St-Laurent Que	1,082,597
• Techno-Peche Inc Cap-Chat Que	163,524
• Textiles Gildan Inc (LES) St-Laurent Que	392,344
• Unifix Coatings (1986) Inc Bromont Que	1,026,563
• Valmet-Dominion Inc Lachine Que	6,925,472
• Vetements Peerless Inc (LES) Montreal Que	108,748
• Voice & Data Systems Inc Montreal Que	362,538
• Waterville TG Inc Waterville Que	1,285,767
Contribution to the Centre de Creation d'Entreprise d'Alma $144,483	
Contributions under the Atlantic Enterprise program—Interest Buy-down $596,657	
• Auberge Madeli Inc Iles-de-la-Madeleine Que	106,822
• JD Irving Ltd Saint John NB	189,992
Contribution under the tourism development program in Iles-de-La-Madeleine $11,496	
Contributions under the Laprade/Thetford Mines program $3,890,556	
• Ber-Vac Inc Thetford Mines Que	165,563
• Granirex Inc Thetford-Mines Que	3,350,851
• ROTO-SNA Inc Thetford Mines Que	178,705
• Soc Histor et Cultur d'East-Broughton Que	100,143
Contributions to the Corporation de developpement economique Saguenay/Lac St-Jean $205,000	
Contribution to the Centre des Plastiques de Bellechasse Que $357,519	
Contribution to the Alouette Consortium Que $25,583,660	
Contribution to the Conseil Regional Concertation/Dev Saguenay/Lac St-Jean $44,631	
Contribution to the Montreal international conference centre Que $431,243	
Contribution to the Inno-Centre Quebec $100,000	
Contribution under the "Parc des Iles" program $2,303,260	
• Planification & Consultation de Montreal Montreal Que	2,303,260
Contribution under the Industrial Recovery for South-West Montreal $62,840	
Contributions to Northern Development Agreements, British Colombia, Saskatchewan and Manitoba $2,061,937	
• Minister of Finance of Manitoba Winnipeg Man	1,699,752
Contributions under the Research and Advocacy Program $763,283	
• Metis National Council Secretariat Inc Saskatoon Sask	124,904
Contributions under the Special Agricultural and Rural Development Act for British Columbia, Saskatchewan and Manitoba $2,720,672	
• Ahousaht Band Community Hall Ahousaht BC	166,731
• Kitasoo Band Council Klemtu BC	112,694
• Minister of Finance of Manitoba Winnipeg Man	244,054
• Skeetchestyn Indian Band Savona BC	120,189
Contribution to the Upper Richelieu Hot Air Balloon Festivals Que $150,000	
Contribution to the International Film Market Montreal Que $250,000	
• Marche Int'l du Film de la TV et Video Montreal Que	250,000
Contribution support program for regional development activities $922,116	
• L'Association promotion Designers Quebec Montreal Que	209,000
• La Mediatheque du Design Inc Montreal Que	150,000
• Le Groupe expositions Montreal Que	195,805
Contribution to Baie des Chaleurs Aquaculture Inc $3,800,000	

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Baie des Chaleurs Aquaculture Inc St-Omer Que	3,800,000
Contribution under the Eastern Quebec Development Plan $302,887	
Contribution to the Commercial Arbitration Centre $25,000	
Contributions under sub-agreements made pursuant to Economic and and Regional Development Agreements/General Development Agreements with provinces $195,000	
• Secretariat aux Aff Interg Canadiennes Quebec Que	195,000
Contribution to the Societe en Commandite Soccrent $6,727	

Canadian Space Agency $18,701,000

Grant to the Canadian Foundation for the International Space University $250,000	
• Canadian Foundation for the International Space University	250,000
Contribution by Canada to the general budget of the European Space Agency $7,092,000	
• European Space Agency Paris France	7,092,000
Contribution by Canada in the earth observation preparatory program of ESA $1,172,000	
• European Space Agency Paris France	1,172,000
Contribution by Canada to the ERS-1 remote sensing project of ESA $2,685,000	
• European Space Agency Paris France	2,685,000
Contribution by Canada to the payload and Spacecraft development and experimentation (PSDE) program of ESA $1,448,698	
• European Space Agency Paris France	1,448,698
Contribution to the Olympus program of ESA $1,545,000	
• European Space Agency Paris France	1,545,000
Contribution by Canada to the European Space Agency for Canada's participation in the Earth Remote Sensing Satellite-2 Project (ERS-2) $2,420,000	
• European Space Agency Paris France	2,420,000
Contribution by Canada to the European Space Agency for: Advanced systems and technology program $188,127	
• European Space Agency Paris France	188,127
Data Relay and technology mission $907,000	
• European Space Agency Paris France	907,000
Polar orbit earth observation mission $993,175	
• European Space Agency Paris France	993,175

National Research Council of Canada $117,753,843[5]

Grant to Carleton University for particle physics resources $6,000,000	
• Carleton University Ottawa Ont	6,000,000
International affiliations $727,836	
• Bureau International des Poids et Mesures Paris France	350,235
Grants to municipalities in accordance with the Municipal Grants Act $3,682,000	
• City of Gloucester Gloucester Ont	159,144
• City of Halifax Halifax NS	148,721
• City of St John's St John's Nfld	432,188
• City of Saskatoon Saskatoon Sask	153,387
• City of Winnipeg Winnipeg Man	558,222
• Corporation Township of Ramsay Almonte Ont	124,649
• District of Saanich BC	114,897
• St John's School Tax St John's Nfld	131,320
• Ville de Boucherville Boucherville Que	158,053
• Ville de Montreal Montreal Que	601,530
Queen's University—Sudbury Neutrino Observatory $3,750,000[5]	
• Queen's University Kingston Ont	3,750,000
Contribution for the development and initial operation of a national communication network for canadian researchers, CA*net $800,000	
• University of Toronto Toronto Ont	800,000
Contribution to the University of British Columbia in support of an Avalanche Research Centre $50,000	
Canadian Rehabilitation Council for the Disabled $168,000	
• Canadian Rehabilitation Council for the Disabled Toronto Ont	168,000
Contribution to Canadian firms to develop, acquire and exploit technology $48,389,738	
• ADI Diagnostic Rexdale Ont	208,812
• Aepos Technologies Corporation Nepean Ont	153,870
• AIT Corporation Nepean Ont	141,908
• ASAHI Electronics Inc Markham Ont	154,706
• BEL-Tronics Limited Mississauga Ont	320,058
• BCW Systems Ltd Richmond Hill Ont	139,913
• Biomira Inc Edmonton Alta	738,181
• Canada Wire and Cable Ltd Don Mills Ont	749,987
• Canadian Association of Animal Breeders Oxford Mills Ont	193,517
• Canadian Astronautics Ltd Ottawa Ont	230,828
• Canadian Audio Research Consortium Scarborough Ont	123,140
• Cimtech-Microdynamics Inc Trenton Ont	131,175
• CME Telemetrix Inc Waterloo Ont	120,000
• Connaught Research Institute Willowdale Ont	358,571
• Continental Pharma Cryosan Inc Montreal Que	345,107
• CUICAC-Supercon Hamilton Ont	148,288
• DBA Communication Systems Inc North Vancouver BC	283,913
• Diagnospine Recherche Inc Montreal Que	187,864
• Dipix Technologies Inc Nepean Ont	150,525
• Dynapro Systems Inc Vancouver BC	107,316
• EBA Engineering Consultant Ltd Edmonton Alta	111,927
• Export Packers Co Limited Bramalea Ont	192,022
• F&C International Canada Ltd Cobourg Ont	101,395
• FARABI Corp St-Laurent Que	104,550
• Gandalf Data Limited Nepean Ont	134,703
• Garst Seed Company Winnipeg Man	219,139
• Gelda Scientific & Industrial Dev Inc Mississauga Ont	113,317
• General Sea Harvest Corporation Vancouver BC	222,124
• Health Resource Management Ltd Edmonton Alta	105,778
• Hemosol Inc Etobicoke Ont	258,454
• Hybrid Turkeys Inc Kitchener Ont	133,401
• Innovac International Inc Richmond BC	107,676
• Institut Rosell Inc Montreal Que	136,135
• Joh Rubber Inc Leamington Ont	180,079
• Joldon Diagnostics Scarborough Ont	135,004
• King Agro Inc Chatham Ont	253,008
• Kronem Systems Inc Mississauga Ont	335,714
• Les Tourbieres Premier Llee Riviere-du-Loup Que	100,225
• Liburdi Engineering Ltd Hamilton Ont	232,431
• Litton Systems Canada Ltd Rexdale Ont	132,686
• Maple International Corporation St John's Nfld	106,000
• Microscan Imaging and Instrumentation Inc Vancouver BC	300,999
• Mitec Integrated Circuits Ltd Pointe-Claire Que	176,201
• Noranda Technology Centre Pointe-Claire Que	152,458
• Nutech Energy Systems Inc London Ont	186,201
• Oerus Corporation Ltd Richmond Ont	152,514
• Pioneer Hi-Bred Production Ltd Chatham Ont	321,398
• Prairie Malt Ltd Biggar Sask	148,200
• Precarn Nepean Ont	290,000
• Pthalo Systems Inc Burnaby BC	114,961
• Quadra Logic Technologies Inc Vancouver BC	195,515
• Safer Ltd Victoria BC	167,789
• Servo-Robot Inc Boucherville Que	304,322
• Softwords (Computer Assisted Learning) Victoria BC	100,153
• Solid State Optoelectronics Consortium Inc Kanata Ont	403,892
• Sound Linked Data Inc Mississauga Ont	142,928
• SR Telecom Inc St-Laurent Que	239,154
• SSPA Microwave Corp Mississauga Ont	178,652

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• Standard Aero Ltd Winnipeg Man	151,730
• Syncrude Canada Ltd Edmonton Alta	176,069
• TECHFORCE Inc St Catharines Ont	129,458
• Techno Scientific Inc Woodbridge Ont	166,753
• TECNED International Ile-Bizard Que	130,582
• Telesystems SLW Inc Don Mills Ont	144,000
• Terra Energy Ltd Calgary Alta	133,348
• The Heart Institute Research Trust Ottawa Ont	500,000
• Trojan Technologies Inc London Ont	199,701
• United Grain Growers Ltd Winnipeg Man	125,371
• Wardrop Engineering Ltd Winnipeg Man	120,763
• Ztest Electronics Inc Mississauga Ont	272,704
Contributions to organizations to provide technology and research assistance to Canadian industry $16,065,051	
• Alberta Microelectronics Centre Edmonton Alta	182,811
• Alberta Research Council Edmonton Alta	1,518,391
• Association of consulting Engineers Ottawa Ont	719,699
• BCIT Burnaby BC	171,724
• BC Research Vancouver BC	894,876
• Canadian Construction Association Ottawa Ont	1,271,704
• Canadian Industrial Innovation Waterloo Ont	168,966
• Canadian Institute of Fisheries Tech Halifax NS	165,545
• Canadian Plastic Institute Toronto Ont	166,504
• Centre Innovation Industriel Montreal Que	184,654
• Construction Technology Centre Fredericton NB	222,100
• CRIQ Ste-Foy Que	1,093,409
• Forintek Canada Corporation Vancouver BC	294,274
• Groupement Quebecois d'Entre Drummondville Que	141,333
• Holland College School of Technology Charlottetown PEI	140,613
• Manitoba Research Council Winnipeg Man	715,606
• New Brunswick Research & Production Fredericton NB	577,839
• Newfoundland & Labrador Development Corporation St John's Nfld	301,814
• Nova Scotia Research Foundation Dartmouth NS	636,860
• ORTECH International Mississauga Ont	875,629
• PEI Food Technology Centre Charlottetown PEI	100,372
• Royal Architechtural Institute Ottawa Ont	374,614
• Saskatchewan Research Council Saskatoon Sask	1,051,360
• Science Council of BC Burnaby BC	200,000
• Simon Fraser University Burnaby BC	120,886
• University of Guelph Guelph Ont	184,140
• University of Manitoba Winnipeg Man	120,449
• Welding Institute of Canada Oakville Ont	233,183
Contributions to European Space Agency—Hermes Program $1,420,002	
• European Space Agency Paris France	1,420,002
Contributions to extramural performers under biotechnology research program $3,900,540	
• Allelix Biopharmaceuticals Inc Mississauga Ont	797,620
• BC Research Vancouver BC	346,124
• Bio-Mega Inc Laval Que	270,589
• Biomira Inc Edmonton Alta	572,450
• Chembiomed Edmonton Alta	141,048
• Fenwick Laboratories Ltd Halifax NS	137,933
• Groupe Sanivan Inc Anjou Que	108,454
• Health Sciences Center Winnipeg Man	184,000
• Hypercube Inc Cambridge Ont	145,087
• Lavalin Paques Willowdale Ont	283,877
• Pulp & Paper Research Institute	255,239
• Xerox Research Center of Canada Mississauga Ont	127,792
National Manufacturing Technology Information Centre and Network $500,000	
• The Canadian Manufacturer's Association Toronto Ont	500,000
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $3,541,366	
• Canada-France-Hawaii Telescope Corporation Hawaii USA	3,541,366
University of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project $26,509,985	
• University of: Alberta Edmonton Alta; British Columbia Vancouver BC; Simon Fraser Vancouver BC; and Victoria Victoria BC	26,509,985
Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope $2,224,183	
• Science and Engineering Research Council of the United Kingdom London England	2,224,183
Canadian Film Institute $76,860	
Support of scientific and engineering conferences $1,500	

Natural Sciences and Engineering Research Council $448,832,000

	$
Grants and scolarships to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering $448,832,000	
• L W Aarssen Kingston Ont	321,500
• M G Abouhaidar Toronto Ont	103,540
• R G Ackman Halifax NS	168,100
• V K Agarwal Montreal Que	328,943
• P C Aitcin Sherbrooke Que	2,414,729
• J H Allen St John's Nfld	242,000
• H Alper Ottawa Ont	258,451
• I Altosaar Ottawa Ont	146,400
• E C Alyea Guelph Ont	121,499
• P R Amyotte Halifax NS	104,332
• R J Andersen Vancouver BC	143,501
• M P Andrews Montreal Que	102,772
• J Angeles Montreal Que	251,573
• J Arkani-Hamed Montreal Que	129,117
• R L Armstrong Vancouver BC	138,200
• R L Armstrong Fredericton NB	149,466
• J T Arnason Ottawa Ont	170,998
• R Aroca Windsor Ont	274,235
• H W Arthurs North York Ont	142,444
• A Astbury Victoria BC	426,000
• D L Atherton Kingston Ont	175,000
• D A Axen Vancouver BC	118,000
• L A Babiuk Saskatoon Sask	1,063,245
• D C Bailey Toronto Ont	100,213
• M H I Baird Hamilton Ont	110,500
• M D Baker Guelph Ont	111,710
• G Ballivy Sherbrooke Que	128,120
• G M Bancroft London Ont	244,600
• J W Bandler Hamilton Ont	137,680
• A D Bandrauk Sherbrooke Que	141,535
• N Banthia Ste-Foy Que	156,425
• J F Barker Waterloo Ont	108,000
• S C H Barrett Toronto Ont	101,411
• J Barrette Montreal Que	244,000
• R H Barels Waterloo Ont	181,368
• Z S Basinski Hamilton Ont	207,966
• W R Bates Ottawa Ont	103,148
• A Bazergui Montreal Que	164,086
• A Bazergui Montreal Que	227,527
• J C Beatty Waterloo Ont	125,658
• C Beaumont Halifax NS	136,026
• H A Becker Kingston Ont	423,500
• G D Bellward Vancouver BC	103,567
• A J Berlinsky Hamilton Ont	317,175
• M J Bertrand Montreal Que	205,297
• M A Bérubé Ste-Foy Que	174,000
• K J Betteridge Guelph Ont	172,307
• T J Beveridge Guelph Ont	180,122
• W D Berversdorf Guelph Ont	119,734
• J D Bewley Guelph Ont	229,517
• V Bhargava Victoria BC	124,400
• E Bilgen Montreal Que	163,331
• R Billington Saskatoon Sask	158,000
• G M Birtwhistle Calgary Alta	190,180
• M W Blades Vancouver BC	248,729
• I F Blake Waterloo Ont	428,709
• M L Blostein Montreal Ont	2,632,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• E Blumwald Toronto Ont	149,500
• G V Bochmann Montreal Que	354,493
• W J Bock Hull Que	125,242
• B A Bohm Vancouver BC	134,755
• H I Bolker Vancouver BC	3,512,200
• J R Bond Toronto Ont	282,031
• L Bonneviot Ste-Foy Que	169,994
• K S Booth Vancouver BC	184,460
• J H Borden Burnaby BC	226,651
• E F Borra Ste-Foy Que	130,500
• G J Borradaile Thunder Bay Ont	101,376
• T K Bose Trois-Rivières Que	104,781
• R G Bosisio Montreal Que	541,146
• M I Boulos Sherbrooke Que	310,146
• P I P Boulton Toronto Ont	351,473
• T M Bray Guelph Ont	103,706
• J Brebner Montreal Que	249,499
• A S Bregman Montreal Que	111,044
• M J Brett Edmonton Alta	102,134
• C Breuil Vancouver BC	147,000
• J K Brimacombe Vancouver BC	407,498
• C E Brion Vancouver BC	241,365
• N Brisson Montreal Que	117,839
• M A Brook Hamilton Ont	116,520
• A C Brown Montreal Que	167,370
• D L Brown Ottawa Ont	198,397
• G G Brown Montreal Que	159,040
• J A Brown St John's TN	113,271
• P W Brumer Toronto Ont	105,000
• D A Bryman Vancouver BC	680,216
• H A Buckmaster Calgary Alta	113,899
• R J A Buhr Ottawa Ont	124,295
• R T Bui Chicoutimi Que	733,200
• E Buncel Kingston Ont	154,550
• F L Bunnell Vancouver BC	154,355
• R B Bunt Saskatoon Sask	109,295
• W Bushuk Winnipeg Man	343,896
• H A Bussey Montreal Que	165,798
• M Butler Winnipeg Man	184,660
• J A Buzacott Waterloo Ont	170,750
• A Cabana Sherbrooke Que	120,313
• M Cada Halifax NS	141,000
• D Caldwwell Saskatoon Sask	303,878
• T S Cameron Halifax NS	193,918
• R G Campanella Vancouver BC	221,080
• Canadian Council on Animal Care Ottawa Ont	500,000
• Canadian Microelectronics Corp Kingston Ont	4,300,000
• H S Caplan Saskatoon Sask	199,255
• A Cardinal Ste-Foy Que	120,000
• R Carignan Ste-Foy Que	110,706
• R K Carnegie Ottawa Ont	635,000
• R Carpentier Trois-Rivières Que	128,596
• P J Carreau Montreal Que	147,000
• D D Cass Edmonton Alta	106,550
• D T Cassidy Hamilton Ont	132,500
• N J Cercone Burnaby BC	122,611
• E Cerny Montreal Que	314,182
• A Chakma Calgary Alta	113,198
• R L Chase Vancouver BC	218,600
• A Chatt Halifax NS	124,248
• M C Chaturvedi Winnipeg Man	255,074
• J A Cherry Waterloo Ont	152,300
• R F Childs Hamilton Ont	138,301
• J Chin Montreal Que	100,559
• S L Chin Ste-Foy Que	121,065
• T Chivers Calgary Alta	104,740
• E Chornet Sherbrooke Que	247,500
• R J Christopherson Edmonton Alta	115,677
• K T Chuang Edmonton Alta	234,950
• P Chylek Halifax NS	247,210
• M T Clandinin Edmonton Alta	138,870
• H C Clark Halifax NS	154,273
• J I Clark St John's Nfld	354,824
• F H Clarke Montreal Que	438,000
• G Cloutier Montreal Que	210,039
• R M Clowes Vancouver BC	4,623,967
• M Cocivera Guelph Ont	110,530
• L L Cogger Calgary Alta	6,005,858
• M F Collins Hamilton Ont	299,243
• M P Collins Toronto Ont	209,300
• S Collins Waterloo Ont	124,023
• D R Conn Hamilton Ont	197,757
• J Conradi Edmonton Alta	627,480
• B E Conway Ottawa Ont	379,758
• F Cooke Kingston Ont	116,620
• J W Costerton Calgary Alta	714,800
• B Cox Toronto Ont	178,500
• B A Croy Guelph Ont	153,917
• M Csorgo Ottawa Ont	101,660
• J F Currie Montreal Que	178,017
• A E Curzon Burnaby BC	292,159
• J R Dahn Burnaby BC	139,000
• L H Dao Ste-Foy Que	151,056
• W R Datars Hamilton Ont	166,500
• A G Davenport London Ont	250,371
• P Davenport Edmonton Alta	389,592
• W S Davidson St John's Nfld	105,720
• J A Davies Hamilton Ont	247,100
• D A Dawson Ottawa Ont	124,814
• F P Dawson Toronto Ont	144,500
• J M Dealy Montreal Que	202,797
• D R Deibel St John's Nfld	238,200
• G P Demopoulos Montreal Que	162,019
• D T Dennis Kingston Ont	376,800
• S Desgreniers Ottawa Ont	145,993
• C W De Silva Vancouver BC	130,539
• P Deslongchamps Sherbrooke Que	148,810
• S B Dewan Toronto Ont	123,800
• J M Dewey Victoria BC	101,203
• A P Dickin Hamilton Ont	673,235
• W T Dickinson Guelph Ont	153,000
• J I Dickson Montreal Que	182,713
• J C Dill Burnaby BC	169,530
• D G Dixon Waterloo Ont	111,699
• M A Dixon Guelph Ont	115,892
• C T J Dodson Toronto Ont	100,600
• J J Dodson Ste-Foy Que	137,635
• D H Dolphin Vancouver BC	193,800
• R Y Dong Brandon Man	125,720
• C J Douglas Vancouver BC	123,293
• W J M Douglas Montreal Que	136,690
• R G H Downer Waterloo Ont	258,371
• J E Drake Windsor Ont	134,400
• R A L Drew Montreal Que	157,340
• E Dubois Ste-Foy Que	138,200
• M DuBow Montreal Que	105,520
• M J Dudas Edmonton Alta	106,617
• M A Duguay Ste-Foy Que	128,044
• F A L Dullien Waterloo Ont	114,000
• G A M Dumont Vancouver BC	198,573
• H B Dunford Edmonton Alta	132,300
• G Durocher Montreal Que	167,051
• M B Dusseault Waterloo Ont	121,000
• T W D Edwards Waterloo Ont	323,012
• A Eisenberg Montreal Que	377,070
• F Ellyin Edmonton Alta	106,200
• H A El Maraghy Hamilton Ont	166,885
• M I Elmasry Waterloo Ont	397,293
• J D Embury Hamilton Ont	261,160
• U Erb Kingston Ont	256,433
• R J Etches Guelph Ont	115,137
• R D Evans Peterborough Ont	109,734
• G T Ewan Kingston Ont	578,000
• T Z Fahidy Waterloo Ont	105,925
• D D Falconer Ottawa, Ont	183,037
• A G Fallis Ottawa Ont	115,100
• R H Farquhar Ottawa Ont	145,799
• R Fedosejevs Edmonton Alta	254,684

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• G Ferguson Guelph Ont	154,600
• C A Field Halifax NS	111,505
• T M Finan Hamilton Ont	115,040
• J A Finch Montreal Que	109,937
• J A Findlay Fredericton NB	103,920
• D G Fisher Edmonton Alta	111,100
• D G Fleming Vancouver BC	199,640
• D C Ford Hamilton Ont	132,180
• C W Forsberg Gulph Ont	248,418
• A Fournier Vancouver BC	213,247
• L C Fowke Saskatoon Sask	285,177
• G R Foxcroft Edmonton Alta	123,530
• D Francis Montreal Que	203,900
• J P Franck Edmonton Alta	352,185
• S K Frape Waterloo Ont	117,300
• M Fraser Calgary Alta	241,746
• W R Frisken North York Ont	191,300
• B J Fryer St John's Nfld	146,800
• M D Fryzuk Vancouver BC	220,676
• C A Fyfe Vancouver BC	128,189
• W S Fyfe London Ont	151,326
• T M Fyles Victoria BC	703,350
• S Gambarotta Ottawa Ont	219,500
• I Gargantini London Ont	223,848
• C J R Garrett Victoria BC	115,331
• R F Garrison Toronto Ont	134,000
• I S Gartshore Vancouver BC	142,840
• B D Gaulin Hamilton Ont	168,851
• R Gauvin Montreal Que	225,340
• M Gervais Ste-Foy Que	233,307
• T A Gill Halifax NS	189,922
• B W Glickman North York Ont	317,910
• C M Gold St John's Nfld	114,703
• G H Gonnet Waterloo Ont	210,180
• A Gosselin Ste-Foy Que	130,000
• T E Gough Victoria BC	4,325,181
• B Goulard Montreal Que	103,000
• C K Govind Toronto Ont	101,110
• J Grant Halifax NS	150,015
• D F Gray London Ont	102,000
• M R Gray Edmonton Alta	111,524
• B R Green Vancouver BC	203,889
• B Greenwood Toronto Ont	202,456
• J Y Guigne St John's Nfld	127,426
• J E Guillet Toronto Ont	185,250
• M G Guillot Ste-Foy Que	113,190
• L V Gusta Saskatoon Sask	148,296
• R I L Guthrie Montreal Que	394,000
• A A Haasz Toronto Ont	122,000
• W G Habashi Montreal Que	200,876
• R L Haedrich St John's Nfld	290,000
• B K Hall Halifax NS	103,370
• J Hall St John's Nfld	303,210
• E D Hallman Sudbury Ont	107,000
• M Hamelin Ottawa Ont	220,473
• A E Hamielec Hamilton Ont	223,101
• R E W Hancock Vancouver BC	2,295,750
• S Hanessian Montreal Que	450,000
• E H Hara Regina Sask	108,378
• W N Hardy Vancouver BC	448,975
• D N Harpp Montreal Que	187,772
• D A Harrington Victoria BC	183,000
• P J Harrison Vancouver BC	152,869
• R Harrop Burnaby BC	126,400
• P D Harvey Sherbrooke Que	116,487
• M D Hasinoff Vancouver BC	252,500
• J W Haslett Calgary Alta	160,800
• O Hasser Burnaby BC	279,000
• F C Hawthorne Winnipeg Man	273,037
• A E Hay St John's Nfld	107,255
• A S Hay Montreal Que	144,220
• S Haykin Hamilton Ont	356,388
• M C Heath Toronto Ont	100,154
• P D N Hebert Guelph Ont	122,950
• W H Hendershot Montreal Que	157,081
• H Henein Edmonton Alta	292,000
• B R Henry Guelph Ont	364,592
• J W Hepburn Waterloo Ont	352,859
• O Hertzman Halifax NS	127,457
• C L Hew Toronto Ont	137,891
• P G Hill Vancouver BC	134,914
• C Hillaire-Marcel Montreal Que	794,611
• O Hindsgaul Edmonton Alta	100,074
• G E Hinton Toronto Ont	114,028
• Y Hiratsuka Edmonton Alta	127,500
• A Hirose Saskatoon Sask	234,510
• C Hiruki Edmonton Alta	105,037
• A P Hitchcock Hamilton Ont	100,860
• S V Hoa Montreal Que	243,082
• P W Hochhachka Vancouver BC	173,370
• W J R Hoefer Ottawa Ont	116,500
• E Hoek Toronto Ont	178,314
• J L Holmes Ottawa Ont	119,520
• P A Horgen Toronto Ont	104,322
• G Horlick Edmonton Alta	109,600
• S E Hrudey Edmonton Alta	232,680
• J Hubert Montreal Que	110,829
• N P A Huner London Ont	124,848
• W Hunte Montreal Ont	100,000
• A D Hunter Edmonton Alta	211,533
• I W Hunter Montreal Que	102,534
• R K Ibrahim Montreal Que	170,970
• R G Ingram Montreal Que	133,500
• R J Ireland Sackville NB	124,472
• M B Isman Vancouver BC	127,450
• M R Ito Vancouver BC	303,914
• G Ivany Saskatoon Sask	225,454
• G Ivany Saskatoon Sask	174,264
• M B Ives Hamilton Ont	164,700
• D G Ivey Edmonton Alta	133,431
• V N Iyer Ottawa Ont	149,192
• B R James Vancouver BC	158,000
• N P James Kingston Ont	131,443
• J C Jamieson Winnipeg Man	678,632
• D S Jayas Winnipeg Man	118,250
• D J A Jenkins Toronto Ont	342,590
• M A Jenkins Kingston Ont	109,530
• S E Jensen Edmonton Alta	116,561
• R E Jervis Toronto Ont	108,000
• P E Jessop Hamilton Ont	101,306
• D L Johnston Montreal Que	397,040
• C R Jolicoeur Sherbrooke Que	183,890
• P A Jolliffe Vancouver BC	131,820
• J J Jonas Montreal Que	449,913
• D R Jones Vancouver BC	108,974
• G Jones Vancouver BC	212,000
• J B Jones Toronto Ont	191,408
• I J Jordan St John's Nfld	248,386
• N G Juma Edmonton Alta	136,950
• G Just Montreal Que	125,741
• P K Kaiser Sudbury Ont	148,175
• J Kalff Montreal Que	258,782
• S C F Kaliaguine Ste-Foy Que	137,000
• M R Kamal Montreal Que	315,977
• J W Kamphuis Kingston Ont	136,550
• E R Kanasewich Edmonton Alta	208,200
• L W Kannenberg Guelph Ont	128,235
• H Kaplan Ottawa Ont	128,200
• K J Kasha Guelph Ont	180,219
• P Kebarle Edmonton Alta	106,358
• G Kenney-Wallace Hamilton Ont	298,901
• P J Kenniff Montreal Que	142,396
• R Kerrich Saskatoon Sask	195,182
• R F Kiefl Vancouver BC	105,500
• D G Kilburn Vancouver BC	159,877
• H W King Halifax NS	120,135
• D W Kirk Toronto Ont	107,763
• P Kitching Edmonton Alta	355,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• D Kluepfel Laval-des-Rapides Que	142,800
• R H Kluger Toronto Ont	194,012
• E J Knystautas Ste-Foy Que	125,000
• B E Kolb Lethbridge Alta	102,469
• G Kotovych Edmonton Alta	581,513
• J R Kramer Hamilton Ont	374,718
• L Krause Windsor Ont	135,000
• C J Krebs Vancouver BC	456,796
• P J Krell Guelph Ont	125,922
• T E Krogh Toronto Ont	188,870
• H R Krouse Calgary Alta	114,700
• V D Krstic Kingston Ont	155,700
• S Kumar Saskatoon Sask	177,740
• D J Kushner Toronto Ont	145,203
• T K Kyser Saskatoon Sask	132,780
• H Laforge Chicoutimi Que	139,526
• E Z Lajtai Winnipeg Man	100,150
• C H Langford Montreal Que	241,225
• G Laporte Montreal Que	238,025
• L W M Lau London Ont	289,554
• M Lautens Toronto Ont	120,551
• J D Lavers Toronto Ont	137,500
• P D Lawrence Vancouver BC	136,329
• R M LeBlanc Trois-Rivières Que	284,311
• P H LeBlond Vancouver BC	709,674
• S J Lederman Kingston Ont	104,812
• W C Leggett Montreal Que	6,506,181
• W J Leigh Hamilton Ont	133,685
• R U Lemieux Edmonton Alta	103,177
• J G Lenard Waterloo Ont	103,000
• R J Le Roy Waterloo Ont	177,672
• G B Lesins Halifax NS	143,048
• J R Leslie Kingston Ont	112,000
• G L'Espérance Montreal Que	249,875
• J Lessard Sherbrooke Que	110,683
• L Lessard Montreal Que	557,000
• H J Levesque Toronto Ont	127,487
• M D Levine Montreal Que	166,970
• J G Levy Vancouver BC	222,940
• C C Leznoff North York Ont	116,676
• H F Li Montreal Que	153,295
• C A Lin Montreal Que	106,025
• J Lipkowski Guelph Ont	151,626
• R List Toronto Ont	189,109
• A E Litherland Toronto Ont	230,000
• J W H Liu North York Ont	149,079
• J Locat Ste-Foy Que	220,457
• C J L Lock Hamilton Ont	251,250
• M Locke London Ont	210,000
• K E Louden Halifax NS	113,834
• J W Lown Edmonton Alta	136,294
• F Lustman Montreal Que	125,000
• D B MacFarlane Montreal Que	346,000
• R Maciejko Montreal Que	145,000
• D Mackay Toronto Ont	162,696
• A F MacKenzie Montreal Que	114,800
• G O Mackie Victoria BC	131,699
• G M MacNabb Nepean Ont	6,805,000
• J Majithia Guelph Ont	125,000
• J G Malpas St John's Nfld	200,435
• A H Manson Saskatoon Sask	104,000
• M M Mantei Toronto Ont	104,000
• N J Marchand Montreal Que	144,619
• R H Marchessault Montreal Que	316,535
• T B Marder Waterloo Ont	129,825
• A Margaritis London Ont	130,400
• T E Marlin Hamilton Ont	183,148
• R R Marquardt Winnipeg Man	114,797
• T A Marsland Edmonton Alta	232,834
• J F Martin Toronto Ont	1,852,100
• L Martinu Montreal Que	117,786
• L Mason Ste-Foy Que	136,182
• R A Masut Montreal Que	234,126
• S M S Mattar Fredericton NB	138,193
• S J Matwin Ottawa Ont	180,418
• A W May St John's Nfld	149,952
• A McAuley Victoria BC	141,800
• E A McBean Waterloo Ont	142,750
• R A McClelland Toronto Ont	121,524
• J W McConkey Windsor Ont	261,360
• C D McCrosky Saskatoon Sask	112,721
• M E McCully Ottawa Ont	471,931
• A B McDonald Kingston Ont	3,327,000
• J E McInerney Victoria BC	215,000
• N S McIntyre London Ont	474,450
• B D McKersie Guelph Ont	166,030
• A McLean Toronto Ont	140,000
• A B Mclean Kingston Ont	194,925
• J A McLean Vancouver BC	227,400
• D F Measday Vancouver BC	110,000
• R M Measures Toronto Ont	297,584
• A Mellors Guelph Ont	101,410
• H Ménard Sherbrooke Que	132,000
• D A Meneley Fredericton NB	172,313
• A J Merer Vancouver BC	134,946
• P G Mezey Saskatoon Sask	116,360
• D M Miller Victoria BC	143,000
• R E Miller Montreal Que	100,000
• C A Mims Toronto Ont	346,300
• A K Misra Montreal Que	104,990
• I V Mitchell London Ont	550,319
• K A R Mitchell Vancouver BC	112,500
• V J Modi Vancouver BC	106,620
• P B Moens North York Ont	115,444
• A F J Moffat Montreal Que	119,325
• M Moisan Montreal Que	120,820
• M M Moloney Calgary Alta	200,512
• R M Moore Halifax NS	226,079
• T R Moore Montreal Que	145,000
• M Moo-Young Waterloo Ont	317,145
• N R Morgenstern Edmonton Alta	165,000
• J Morisset Sherbrooke Que	105,670
• I N Morrisson Winnipeg Man	147,027
• D S Morse Montreal Que	115,997
• J T Mostaghimi Sherbrooke Que	107,722
• E W Mountjoy Montreal Que	104,360
• D B Muggeridge St John's Nfld	144,450
• B D Murphy Saskatoon Sask	132,070
• K L Murphy Hamilton Ont	141,787
• L A Mysak Montreal Que	171,031
• E Nagy Guelph Ont	160,618
• A Naimark Winnipeg Man	187,161
• S I Najafi Montreal Que	105,854
• S Nakai Vancouver BC	145,155
• M Nakhla Ottawa Ont	219,000
• A J Naldrett Toronto Ont	219,960
• National Science Foundation USA	391,823
• L F Nazar Waterloo Ont	199,838
• K W Neale Sherbrooke Que	101,500
• B E Nesbitt Edmonton Alta	113,500
• A W Neumann Toronto Ont	122,105
• M Newborn Montreal Ont	106,170
• A Ng Vancouver BC	394,778
• F T T Ng Waterloo Ont	107,494
• P S Nicholson Hamilton Ont	188,500
• J Nicolas Sherbrooke Que	114,430
• H Niki North York Ont	138,000
• T H North Toronto Ont	180,296
• P R Norton London Ont	293,455
• R K O'Dor Halifax NS	132,660
• A C Oehlschlager Burnaby BC	163,391
• A A Offenberger Edmonton Alta	126,000
• M Ogg Ottawa Ont	391,600
• W K Oldham Vancouver BC	182,860
• J A Oleszkiewicz Winnipeg Man	167,318
• K J Orians Vancouver BC	433,000
• D P Ormrod Guelph Ont	129,880
• D O'Shaughnessy Ste-Foy Que	203,738

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• G L Ostiguy Montreal Que	113,460
• J N Owens Victoria BC	170,779
• G A Ozin Toronto Ont	179,000
• S A Page Winnipeg Man	143,000
• W J Page Edmonton Alta	162,257
• P Panangaden Montreal Que	113,160
• J Paraszczak Ste-Foy Que	120,000
• G N Patey Vancouver BC	214,670
• S Payette Ste-Foy Que	278,400
• G Pedersen London Ont	230,543
• T F Pedersen Vancouver BC	141,415
• W Pedrycz Winnipeg Man	177,266
• D Pelletier Montreal Que	162,196
• E Pelletier Ste-Foy Que	111,442
• W R Peltier Toronto Ont	480,000
• A D Pelton Montreal Que	119,000
• H Pépin Ste-Foy Que	727,182
• L E Peppard Kingston Ont	113,500
• R E Peter Edmonton Alta	111,013
• R P Pharis Calgary Alta	128,405
• J E Phillips Vancouver BC	102,382
• J P Phillips Guelph Ont	107,022
• M Piché Ste-Foy Que	256,112
• E Piers Vancouver BC	177,810
• M Pigeon Ste-Foy Que	210,250
• M R Piggott Toronto Ont	101,200
• E H Pinnington Edmonton Alta	176,363
• J M Piret Vancouver BC	112,500
• G G Poirier Ste-Foy Que	335,270
• J C Polanyi Toronto Ont	362,882
• G S Pond Vancouver BC	143,600
• R J Poole Montreal Que	100,281
• D Poussart Ste-Foy Que	153,546
• J D Prentice Toronto Ont	130,000
• E E Prepas Edmonton Alta	132,750
• J S Preston Hamilton Ont	176,000
• J R S Prichard Toronto Ont	748,674
• R L Probert Ottawa Ont	121,077
• R E Prud'homme Ste-Foy Que	177,070
• R J Puddephatt London Ont	177,813
• R Racine Montreal Que	136,000
• R M Raghuveer Winnipeg Man	114,736
• J Rajski Montreal Que	346,984
• H Ramaswamy Montreal Que	144,700
• R P Rand St Catharines Ont	194,114
• D J Randall Vancouver BC	170,460
• M Renksizbulut Waterloo Ont	102,824
• K S Rezkallah Saskatoon Sask	104,631
• M A J Rigaud Montreal Que	285,000
• R J Robertson Kingston Ont	119,701
• W Robertson Halifax NS	125,000
• W D Roggensack Edmonton Alta	192,400
• D P O Rolfsen Vancouver BC	159,200
• S J Rothstein Guelph Ont	164,800
• D J Roulston Waterloo Ont	207,048
• R K Rowe London Ont	192,567
• C Roy Ste-Foy Que	138,486
• R Roy Ste-Foy Que	134,849
• H E Ruda Toronto Ont	116,000
• J N R Ruddick Vancouver BC	120,538
• A Rudin Waterloo Ont	191,000
• R D Russell Vancouver BC	149,400
• D G Ryan Montreal Que	1,373,500
• J N Saddler Ottawa Ont	175,059
• C A T Salama Toronto Ont	2,962,500
• M E Salcudean Vancouver BC	200,700
• C E Salcudean Vancouver BC	180,605
• I V Samarasekera Vancouver BC	140,400
• S M Sami Moncton NB	107,000
• F H Samuel Chicoutimi Que	529,000
• G Sauvé Laval-des-Rapides Que	142,148
• Y Savaria Montreal Que	166,250
• R A Savidge Fredericton NB	144,200
• L Savoie Ste-Foy Que	189,471
• M Sayer Kingston Ont	165,475
• W G Saywell Burnaby BC	149,240
• H I Schiff North York Ont	289,000
• D J Schoen Montreal Que	135,450
• H P Schreiber Montreal Que	175,800
• G J Schrobilgen Hamilton Ont	275,832
• K P Schwartz Calgary Alta	215,000
• M E Scott Montreal Que	101,803
• M V Sefton Toronto Ont	110,974
• B Segal Guelph Ont	278,212
• H J J Seguin Edmonton Alta	169,547
• B H Sells Guelph Ont	105,833
• K C Sevcik Toronto Ont	108,500
• L Shafai Winnipeg Man	292,730
• T K Sham London Ont	147,070
• W J D Shaw Calgary Alta	158,880
• G G Shepherd North York Ont	136,000
• B Shizgal Vancouver BC	134,600
• G C Shore Montreal Que	205,500
• M J Shulman Toronto Ont	100,000
• P L Silveston Waterloo Ont	211,917
• R E Simard Ste-Foy Que	121,611
• J G Simmons Hamilton Ont	249,227
• J J Simpson Guelph Ont	182,222
• D Sinclair Ottawa Ont	140,000
• M A Sirard Ste-Foy Que	205,733
• H M Skarsgard Saskatoon Sask	172,427
• D M Skopik Saskatoon Sask	2,424,000
• A J Slavin Peterborough Ont	139,860
• J J Sloan Waterloo Ont	224,826
• C Smith Guelph Ont	114,924
• D C Smith Kingston Ont	337,292
• J P Smith Montreal Que	108,997
• M Smith Vancouver BC	4,014,000
• M J Smith Burnaby BC	114,885
• J P Smol Kingston Ont	275,648
• V A Sniekus Waterloo Ont	119,183
• F Soumis Montreal Que	130,283
• D G Stairs Montreal Que	252,100
• S P Stapleton Burnaby BC	168,780
• T Stathopoulos Montreal Que	111,000
• M E Stiles Edmonton Alta	156,402
• B P Stoicheff Toronto Ont	100,000
• J A Stone Kingston Ont	243,575
• K B Storey Ottawa Ont	129,649
• D W Strangway Vancouver BC	597,107
• D W Strangway Vancouver BC	290,293
• J O Strom-Olsen Montreal Que	137,147
• D F Strong Victoria BC	151,407
• D R Strong Winnipeg Man	160,000
• C Y Suen Montreal Que	174,849
• J F Sykes Waterloo Ont	108,320
• B Szabados Hamilton Ont	143,907
• J A Szpunar Montreal Que	236,000
• P A Tanguy Ste-Foy Que	281,000
• S Tavoularis Ottawa Ont	117,702
• G J Taylor Edmonton Alta	144,600
• J K Terlouw Hamilton Ont	664,800
• The Royal Society of Canada Ottawa Ont	243,000
• M L W Thewalt Burnaby BC	236,806
• J E Thomson Waterloo Ont	177,332
• L K Thomson St John's Nfld	203,373
• M Thomson Toronto Ont	157,508
• D J Thomson Winnipeg Man	165,603
• T A Thorpe Calgary Alta	135,000
• K Thulasiraman Montreal Que	112,747
• T Tiedje Vancouver BC	221,057
• T Timusk Hamilton Ont	359,075
• S S Tobe Toronto Ont	109,660
• J M Toguri Toronto Ont	161,386

INDUSTRY, SCIENCE AND TECHNOLOGY—*Concluded*

	$
• M Tollenaar Guelph Ont	114,625
• G H N Towers Vancouver BC	100,000
• S D Tremaine Toronto Ont	604,158
• W K Tso Hamilton Ont	109,280
• J Tulip Edmonton Alta	128,600
• M A Tung Halifax NS	315,807
• D H Turpin Kingston Ont	220,423
• B W Unger Calgary Alta	113,020
• R Vahldieck Victoria BC	253,789
• J L Valade Trois-Rivieres Que	123,675
• D A VandenBerg Victoria BC	188,179
• T G M Van de Ven Montreal Que	130,730
• M H van Emden Victoria BC	119,859
• W T H Van Oers Winnipeg Man	175,000
• S A Vanstone Waterloo Ont	153,110
• F J Vecchio Toronto Ont	116,300
• J C Vederas Edmonton Alta	180,465
• J E S Venart Fredericton NB	139,355
• G W Vickers Victoria BC	107,145
• J P Villeneuve Ste-Foy Que	118,110
• L C Vining Halifax NS	129,700
• J Vlachopoulos Hamilton Ont	117,600
• R C von Borstel Edmonton Alta	127,487
• N Voyer Sherbrooke Que	101,966
• J C Waddington Hamilton Ont	217,000
• G A H Walker Vancouver BC	213,300
• R G Walker Hamilton Ont	105,298
• J Walsh St. John's Nfld	360,335
• C E Waltham Vancouver BC	147,900
• J S Walton Guelph Ont	221,870
• O P Ward Waterloo Ont	304,738
• C Ware Fredericton NB	136,000
• A P Watkinson Vancouver BC	113,300
• A K Watson Montreal Que	109,565
• E J Weckman Waterloo Ont	104,032
• G F Weetman Vancouver BC	106,036
• S Weiler Vancouver BC	219,591
• M R Wertheimer Montreal Que	254,198
• G F West Toronto Ont	275,200
• D W S Westlake Edmonton Alta	130,800
• N P C Westwood Guelph Ont	147,218
• H W Wevers Kingston Ont	176,775
• A G Wildeman Guelph Ont	110,881
• M C Williams Edmonton Alta	215,000
• A E Williams-Jones Montreal Que	230,974
• M A Winnik Toronto Ont	408,599
• S Wolfe Burnaby BC	218,880
• D J Wolyn Guelph Ont	100,000
• C M Wood Hamilton Ont	205,878
• R J Woodham Vancouver BC	102,295
• R T Woodhams Toronto Ont	197,132
• C M Woodside Ottawa Ont	107,011
• D T Wright Waterloo Ont	363,503
• D T Wright Waterloo Ont	197,201
• J S Wroblewski St John's Nfld	164,000
• J C F Wu Waterloo Ont	134,000
• J D Wuest Montreal Que	148,756
• G R Wyatt Kingston Ont	2,138,800
• R C Wyndham Ottawa Ont	115,709
• J Xu Toronto Ont	169,800
• R Y Yada Guelph Ont	126,351
• F C H Yeh Edmonton Alta	154,468
• A Yongacoglu Ottawa Ont	144,991
• D York Toronto Ont	119,000
• R P Young Kingston Ont	196,300
• M M Yovanovich Waterloo Ont	129,350
• S Yue Montreal Que	102,000
• T J Zamb Saskatoon Sask	136,611
• L O Zamir Laval-des-Rapides Que	116,220
• Q Zhang Ottawa Ont	100,250
• M T Zinke-Allmang London Ont	148,750
• P D Ziogas Montreal Que	170,742

Statistics Canada $11,485

Grant to Inter-American Statistical Institute $6,455

Grant to Conference of Commonwealth Statistics $5,030

JUSTICE $299,947,029

Department $276,146,787

Uniform Law Conference of Canada to assist in payment of administrative expenses $6,000

Uniform Law Conference of Canada for the research purposes of the Conference $25,000

International Commission of Jurists $17,575

International Commission of Jurists for its annual programmes on Human Rights for Francophones $5,000

Institut international de droit d'expression francaise (IDEF) $1,500

Grants to encourage student specialization in legislation drafting $89,280

Grants to encourage Native People to enter the legal profession $296,969

Duff-Rinfret Scholarship Program $74,150

Canadian Association of Chiefs of Police for the Law Amendments Committee $16,150

British Institute of International and Comparative Law (CLAS) $9,500

Hague Academy of International Law $11,400

Institut international des droits de l'homme (anglais et francais) $3,000

Canadian Human Rights Foundation $55,000

Canadian Judicial Centre Ottawa Ont $314,500

UN Commission on International Trade Law Symposia $10,000

Wainright Foundation $40,000

Aboriginal self-government negotiations $549,589

	$
• Manitoba Metis Federation Winnipeg Man	315,000
• Ontario Metis and Aboriginal Association Ottawa Ont	165,025

Canadian Association of Provincial Court Judges $66,500

Canadian Law Information Council Ottawa Ont $380,200

Canadian Society of Forensic Science $46,960

Consultation and Development Fund $471,916

	$
• Attorney General of Manitoba Winnipeg Man	216,000

Contributions for a summer exchange program between civil and common law students $276,900

Contributions to encourage experimental and research work in legal aid $223,236

	$
• Legal Aid Services Society of Manitoba Winnipeg Man	126,214

Contributions to the University of Ottawa—Legislative Drafting Programme $92,455

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of the legal aid systems $93,844,056

	$
• Province of Alberta Edmonton Alta	6,479,934
• Province of British Columbia Victoria BC	9,372,546

JUSTICE—*Concluded*

	$
• Province of Manitoba Winnipeg Man	3,456,818
• Province of New Brunswick Fredericton NB	1,229,150
• Province of Newfoundland St John's Nfld	1,700,122
• Province of Nova Scotia Halifax NS	3,222,000
• Province of Ontario Toronto Ont	46,048,424
• Province of Prince Edward Island Charlottetown PEI	239,292
• Province of Quebec Ste-Foy Que	17,325,880
• Province of Saskatchewan Regina Sask	2,628,605
• Northwest Territories Yellowknife NWT	1,739,808
• Yukon Territory Whitehorse YT	401,477
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of crimes $9,151,476	
• Province of Alberta Edmonton Alta	790,545
• Province of British Columbia Victoria BC	1,073,126
• Province of Manitoba Winnipeg Man	379,470
• Province of New Brunswick Fredericton NB	198,659
• Province of Nova Scotia Halifax NS	310,380
• Province of Ontario Toronto Ont	3,349,325
• Province of Quebec Ste-Foy Que	2,341,045
• Province of Saskatchewan Regina Sask	378,535
Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development of information and record-keeping systems relative to the implementation of the Young Offenders Act $2,268,673	
• Province of British Columbia Vancouver BC	200,560
• Province of Newfoundland St John's Nfld	248,368
• Province of Nova Scotia Halifax NS	331,569
• Province of Quebec Ste-Foy Que	1,016,090
• Province of Saskatchewan Regina Sask	110,000
• Northwest Territories Yellowknife NWT	131,200
• Yukon Territory Whitehorse YT	184,757
Contributions to the province and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act $161,938,648	
• Province of Alberta Edmonton Alta	13,333,123
• Province of British Columbia Victoria BC	16,473,097
• Province of Manitoba Winnipeg Man	5,683,989
• Province of New Brunswick Fredericton NB	5,556,057
• Province of Newfoundland St John's Nfld	4,462,000
• Province of Nova Scotia Halifax NS	6,987,821
• Province of Ontario Toronto Ont	63,107,106
• Province of Prince Edward Island Charlottetown PEI	5,176,349
• Province of Quebec Ste-Foy Que	26,578,061
• Province of Saskatchewan Regina Sask	7,626,708
• Northwest Territories Yellowknife NWT	5,942,000
• Yukon Territory Whitehorse YT	1,012,337
Criminal Law Reform Fund $530,163	
Human Rights Law Fund $262,318	
Native courtworker program and related projects for Native People $3,685,001	
• Province of Alberta Edmonton Alta	950,510
• Province of British Columbia Vancouver BC	776,724
• Province of Manitoba Winnipeg Man	253,328
• Province of Ontario Toronto Ont	587,210
• Province of Quebec Ste-Foy Que	516,960
• Northwest Territories Yellowknife NWT	360,670
• Yukon Territory Whitehorse YT	124,000
Public Legal Education and Information Fund $1,353,672	
• Law Society of Upper Canada Toronto Ont	282,927
• Magazine Justice Quebec Que	199,176
Manitoba Metis Federation Inc $30,000	

Canadian Human Rights Commission $5,000

Grant to the Paul Menton Centre for persons with disabilities $5,000

Commissioner for Federal Judicial Affairs $22,760,514

Grant to the Honourable C Rhodes Smith in recognition of his service as Chief Justice of the Supreme Court of Manitoba $3,000

Gratuities to a surviving spouse of a judge who dies while in Office in an amount equal to one-sixth of the salary payable to the judge at the time of his death $116,167

Annuities under the Judges Act $22,641,347

Supreme Court of Canada $1,034,728

Annuities under the Judges' Act $1,034,728

LABOUR $145,858,166

Department $145,858,166

Grants to support activities which contribute to Occupational Safety and Health Program objectives $16,000

Grants to support standards-writing associations $6,480

Grant to Canadian Joint Fire Prevention Publicity Committee $10,000

Grant to Canadian Association of Fire Chiefs $25,000

Marion V Royce Memorial grants to provide financial assistance to special projects which focus on women in the work force $25,000

Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region $87,254,334

	$
• Canada Employment and Immigration Commission Ottawa Ont	87,254,334

Supplementary compensation to certain widows of merchant seamen $8,325

Contribution to Canadian Labour Congress labour education programs $4,578,867

	$
• Canadian Labour Congress Ottawa Ont	4,578,867

Contributions to central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,412,436

	$
• Canadian Conference of Teamsters St-Leonard Que	203,241
• Canadian Federation of Labour Ottawa Ont	451,401
• Centrale de l'enseignment du Quebec Ste-Foy Que	189,797
• Centrale des syndicats democratiques Montreal Que	124,912
• Confederation des syndicats nationaux Montreal Que	443,085

Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education $1,576,447

	$
• Ontario Nurses Association Nepean Ont	112,317
• Syndicat des fonctionnaires provinciaux du Quebec Quebec Que	106,808
Atlantic Region Labour Education Centre $453,640	
• Canadian Labour Congress Ottawa Ont	453,640
Labour Assignment Program $996,709	
• The IWA Canada Vancouver BC	113,700

LABOUR—*Concluded*

	$
Technology Impact Program $771,386	
Labour Issues Assistance Fund $181,270	
Workplace Equality Fund $25,000	
Contributions to provincial governments, employers, employer organizations, employees, employee organizations, financial institutions or other such persons or entities for the purpose of making periodic income assistance payments to certain older workers as per Section 5 of the Department of Labour Act $48,517,272	
• Assurance-vie Desjardins Levis Lauzon Que	26,500,072
• Industrial Alliance Life Insurance Quebec Que	16,890,685
• Laurier Life Insurance Company Etobicoke Ont	1,495,909
• SSQ Mutuelle d'assurance-groupe Ste-Foy Que	3,630,606

NATIONAL DEFENCE $629,496,624

Department $613,912,883

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan $110,719	
Mrs Mary Whittington $200	
Mrs Eleanor Nixon $1,047	
Mr RP Thompson $10,703	
Conference of Defence Associations Ottawa Ont $280,000	
Army Cadet League of Canada Ottawa Ont $195,000	
Air Cadet League of Canada Ottawa Ont $195,000	
Navy League of Canada Ottawa Ont $195,000	
Royal Canadian Naval Association Toronto Ont $9,490	
Naval Officers Association Toronto Ont $25,690	
Royal Canadian Air Force Association Ottawa Ont $34,255	
Royal Canadian Navy Benevolent Fund Ottawa Ont $10,285	
Royal Canadian Air Force Benevolent Fund Ottawa Ont $12,090	
Canadian Forces Personnel Assistance Fund Ottawa Ont $11,305	
Rifle Associations $170,065	
• Dominion of Canada Rifle Association Ottawa Ont	128,000
Military and United Services Institutes $30,070	
Canadian Universities—Military studies $1,973,558	
• University of British Columbia Vancouver BC	107,300
• University of Calgary Calgary Alta	132,300
• Dalhousie University Halifax NS	137,000
• Laval University Montreal Que	147,300
• Queen's University Kingston Ont	118,300
• York University Toronto Ont	169,800
Canadian Institute of Strategic Studies $105,000	
Centre for Conflict Studies $75,000	
Canadian Institute of International Affairs $50,000	
International Institute of Strategic Studies $50,000	
Royal Military College Club of Canada Kingston Ont $18,000	
NATO military budgets and agencies $48,580,742	
NATO infrastructure—Capital expenditures $123,924,577	
Material produced for transfer as mutual aid $9,759,730	
Contributions to provinces and municipalities for capital assistance projects $1,551,263	
• Calgary Alta	289,786
• Goose Bay Nfld	232,763
• Victoria BC	843,020
Contribution to the International Maritime Satellite Organization $191,916	
Contribution to the Civil Air Search and Rescue Association $756,484	
Payments under Parts I-IV of the Defence Services Continuation Act $4,865,689	
Payments under the Supplementary Retirement Benefits Act $413,003,372	
Contributions under the defence industrial research program $7,691,633	
Contribution to the Parliamentary Centre for Foreign Affairs and Foreign Trade $25,000	

Emergency Preparedness Canada $15,583,741

Research Fellowship Emergency Planning $60,000	
Contributions to the provinces and municipalities pursuant to the Emergency Preparedness Act $6,346,969	
• Alberta	433,531
• British Columbia	135,156
• Manitoba	344,955
• New Brunswick	192,561
• Newfoundland	254,100
• Northwest Territories	364,081
• Nova Scotia	522,502
• Ontario	1,674,885
• Prince Edward Island	204,405
• Quebec	1,575,083
• Saskatchewan	399,158
• Yukon Territory	246,552
Contributions to provinces for assistance relating to natural disasters $9,176,772	
• Manitoba	130,000
• Quebec	9,046,772

NATIONAL HEALTH AND WELFARE $32,574,093,297

Department $32,338,672,531

DEPARTMENTAL ADMINISTRATION PROGRAM $3,121,000	
Grant to the International Agency for Research on Cancer Lyon France $510,000	
Membership fees to international organizations $175,000	
• Association Internationale de la Securite Sociale Geneva Switzerland	132,000
Grant to the United Nations Fund for Drug Abuse Control Vienna Austria $1,000,000	
Grant to the voluntary health and social services organizations under the Therese Casgrain Award $5,000	
Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems $1,431,000	
• BC Ministry of Social Services and Housing Vancouver BC	100,000
• Mis Group The Ottawa Ont	495,206
• Newfoundland Exchequer Account St Johns Nfld	125,000
• Quebec Ministere de la Main-d'oeuvre et de la Securite du Revenu Quebec Que	350,000
HEALTH PROGRAM $6,322,916,416	
Grant to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research $4,948,311	
• Aids Shelter Coalition of Manitoba Inc Winnipeg Man	100,000
• Canadian Aids Society Ottawa Ont	214,228
• Canadian Council on Smoking and Health Ottawa Ont	100,000
• Canadian Hemophilia Society Montreal Que	100,000

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Lake Community Clinic Halifax NS	100,000
• Non-Smokers Rights Association Toronto Ont	215,000
Grants to national voluntary health organizations to assist with the operating costs of national offices $2,899,000	
• Alzheimer Society of Canada Toronto Ont	105,000
• Canadian Mental Health Association Toronto Ont	179,000
• Huntington Society of Canada Cambridge Ont	100,000
• Planned Parenthood Federation of Canada Ottawa Ont	146,000
Grant to Canadian Centre on Substance Abuse $2,000,000	
• Canadian Centre on Substance Abuse Ottawa Ont	2,000,000
Payments under the Federal/Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act for Insured Health Services Program $4,708,847,000 **(see APPENDICES 1 and 2)**	
Payments under the Federal/Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act for Extended Health Care Services Program $1,324,185,500 **(see APPENDICES 1 and 2)**	
Contributions to persons and agencies to support activities of National importance for the improvement of health services and in support of research and demonstrations in the field of public health $30,355,207	
• Addiction Research Foundation Toronto Ont	192,224
• Calgary Health Services Calgary Alta	121,304
• Canadian Red Cross Blood Transfusion Service Winnipeg Man	143,000
• Canadian Red Cross Society Hamilton Ont	281,982
• Cancer Control Agency of British Columbia Vancouver BC	310,880
• Centre Hospitalier Regional de Rimouski Rimouski Que	142,900
• Children's Hospital of Eastern Ontario Ottawa Ont	182,433
• City of Dartmouth Dartmouth NS	101,662
• Clarke Institute of Psychiatry Toronto Ont	243,280
• Dalhousie University Halifax NS	652,358
• Government of Newfoundland and Labrador St John's Nfld	100,000
• Government of Northwest Territories Yellowknife NWT	124,071
• Hopital Maisonneuve-Rosemont Montreal Que	197,060
• Hopital Ste-Justine Montreal Que	314,024
• Hopital St-Francois d'Assise Quebec Que	165,451
• Hopital St-Luc Montreal Que	131,478
• Hospital for Sick Children Toronto Ont	483,029
• Hugh MacMillan Medical Centre Toronto Ont	175,562
• Institut Armand-Frappier Laval Que	659,495
• Institut de Recherches Cliniques de Montreal Montreal Que	359,535
• McGill University Montreal Que	1,674,072
• McMaster University Hamilton Ont	1,347,467
• Memorial University of Newfoundland St John's Nfld	436,318
• Montreal Children's Hospital Montreal Que	349,012
• Montreal General Hospital Montreal Que	1,140,987
• Ontario Cancer Institute Toronto Ont	363,980
• PEI Department of Health and Social Services Charlottetown PEI	152,500
• Queen's University Kingston Ont	186,529
• Sir Mortimer Davis Jewish General Hospital Montreal Que	713,580
• St Michael's Hospital Toronto Ont	125,000
• Sunnybrook Medical Centre Toronto Ont	244,395
• The Gage Research Institute Toronto Ont	105,162
• Toronto General Hospital Toronto Ont	114,226
• Universite de Montreal Montreal Que	1,019,189
• Universite de Sherbrooke Sherbrooke Que	106,500
• Universite Laval Ste-Foy Que	1,244,635
• University of Alberta Edmonton Alta	1,039,783
• University of British Columbia Vancouver BC	1,912,699
• University of Calgary Calgary Alta	646,287
• University of Manitoba Winnipeg Man	1,868,515
• University of Ottawa Ottawa Ont	3,509,271
• University of Saskatchewan Saskatoon Sask	796,491
• University of Toronto Toronto Ont	2,379,525
• University of Waterloo Waterloo Ont	204,583
• University of Western Ontario London Ont	494,555
• Government of Canada-Social Sciences and Humanities Ottawa Ont	200,000
• Government of Canada-Medical Research Council Ottawa Ont	111,500
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development training and skill development and research $14,783,224	
• Action Intervention Jeunesse de la Region de Laval Inc Laval Que	112,595
• Aids Calgary Awareness Calgary Alta	156,250
• Aids Committee of London London Ont	100,000
• Aids Committee of Toronto Toronto Ont	150,000
• Aids Network of Edmonton Edmonton Alta	125,000
• Aids New Brunswick Fredericton NB	150,999
• Aids Saskatoon Saskatoon Sask	117,413
• Aids Vancouver Vancouver BC	158,500
• Canadian Aids Society Ottawa Ont	683,400
• Canadian Association for School Health Montreal Que	239,975
• Canadian Council on Multicultural Health Downsview Ont	161,000
• Canadian Hemophilia Society Montreal Que	400,000
• Canadian Institute of Planners Ottawa Ont	229,306
• Canadian Mental Health Association Halifax NS	140,364
• Canadian Public Health Association Ottawa Ont	1,732,703
• City of Vancouver Vancouver BC	117,089
• Comite Sida Aide Montreal Montreal Que	231,125
• Four Worlds Development Project Pincher Creek Alta	154,459
• Government of the Northwest Territories Yellowknife NWT	179,272
• Metro Area Committee on Aids Halifax NS	125,633
• Miels Quebec Quebec Que	100,584
• Native Council of Canada Ottawa Ont	123,735
• Newfoundland and Labrador Aids Committee Inc St John's Nfld	135,000
• Nova Scotia Persons with Aids Coalition Halifax NS	117,620
• Nuu Chah Nulth Health Board Port Alberni BC	129,594
• Swampy Cree Tribal Council The Pas Man	167,230
• The Council of Ministers of Education Canada Toronto Ont	314,311
• The Elizabeth Fry Society of Hamilton Hamilton Ont	103,182
• The Infirtility Self-Help Support Group Ottawa Ont	156,000
• Vancouver PWA Coalition Vancouver BC	125,000
• Village Clinic Inc Winnipeg Man	150,000
Contributions to organizations, groups and individuals to address problems encountered by victims of violence $370,125	
• British Columbia Ministry of Health Victoria BC	119,940
• PEI Department of Health and Social Services Charlottetown PEI	145,773
Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse $800,000	
• Fondation Jean Lapointe Inc Montreal Que	600,000
• Pavillon Grand Elan Mont-Rolland Que	200,000
Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies $98,700	
Contributions on behalf of Indian or Inuit towards the cost of construction, extension or renovation of hospitals and other health care facilities and institutions as well as of a hospital and health care equipment $13,621,418	
• Berens River First Nation Berens River Man	403,000
• Big Trout Lake Band Big Trout Lake Ont	798,073
• Bloodvein Indian Band Bloodvein Man	134,622
• Conseil de Bande Betsiamites Betsiamites Que	860,860
• Eel Ground Indian Band Newcastle NB	150,000
• Driftpile Band Driftpile Alta	285,050
• Fond du Lac Indian Band Fond du Lac Sask	1,300,000
• Fort McMurray Band Fort McMurray Alta	339,998
• Fort Severn Band Fort Severn Ont	428,780
• Fort Ware Band Prince George BC	314,000

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Garden River Band Sault Ste Marie Ont	358,261
• Little Grand Rapids Band Little Grand Rapids Man	569,467
• Little Red River Band High Level Alta	232,000
• Loon Lake Union Hospital Loon Lake Sask	512,600
• Mohawks Council of Akwesane Cornwall Ont	142,800
• Mohawks of the Bay of Quinte Desoronto Ont	830,368
• Muskrat Dam Band Pickle Lake Ont	265,300
• Nelson House Band Nelson House Man	391,000
• Nipigon District Memorial Hospital Nipigon Ont	160,000
• Nisga'a Valley Health Board Society Terrace BC	339,000
• Peter Ballantyne Band Pelican Narrows Sask	124,458
• Pictou Landing Band Council Trenton Ont	110,850
• Sachigo Lake Band Sioux Lookout Ont	1,489,205
• Shoal Lake #40 Band Kejick Ont	410,741
• Shoal River Band Birch River Man	162,860
• St Theresa Point Band St Theresa Point Man	512,150
• Valley River First Nation Roblin Man	185,000
• Wapekeka Band Pickle Lake Ont	284,909
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $782,800	
Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health $864,175	
• Federation of Saskatchewan Indians Regina Sask	164,000
Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional careers $2,266,932	
• Sagkeeng Alcare Inc Pine Falls Man	100,100
• Swampy Cree Tribal Council The Pas Man	300,750
• University of Alberta Edmonton Alta	116,500
• University of British Columbia Vancouver BC	134,455
• University of Saskatchewan Regina Sask	158,895
• University of Toronto Toronto Ont	122,180
• Yellowhead Tribal Council Spruce Grove Alta	110,000
Payment to Indian bands, associations or groups for the control and provision of health services $10,589,487	
• Conseil Attikamek Montagnais Village des Hurons Que	4,468,620
• Conseil de la Huronne-Wendat Wendake Que	452,735
• Mathias Colomb Band Pukatawawgan Man	1,152,076
• Nisga'a Valley Health Board Terrace BC	1,214,821
• Nuu Chah Nulth Health Board Port Alberni BC	1,760,879
• River Desert Band Council Maniwaki Que	385,879
• Sandy Bay Band Marius Man	607,939
• William Charles Band Montreal Lake Sask	518,000
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Alcohol and Drug Abuse Program $52,650,329	
• Assembly of Manitoba Chiefs Winnipeg Man	123,360
• Battleford Indian Health Centre North Battleford Sask	433,717
• Beaver Lake Band Detox Lac La Biche Alta	568,747
• Big Cove Indian Band Big Cove NB	390,105
• Bigstone Cree Band Desmarais Alta	100,957
• Big Trout Lake Band Big Trout Lake Ont	121,120
• Carrier Sekani Tribal Council Prince George BC	165,730
• Centre de Readaptation Wapan Roberval Que	760,842
• Champagne Indian Band Haines Junction YT	130,500
• Conne River Indian Band Conne River Nfld	111,150
• Conseil Attikamek-Montagnais Village des Hurons Que	314,966
• Conseil Atikamekw-SIPI Latuque Que	176,238
• Council for Yukon Indians Whitehourse YT	172,200
• Cowichan Band Council Duncan BC	140,741
• Cree Board of Health & Social Services James Bay Que	572,641
• Cross Lake Indian Band Cross Lake Man	104,597
• Dene Tha Alcohol Program High Level Alta	134,934
• Dene Salya Koe Prince Albert Sask	415,622
• Fort McMurray Band Fort McMurray Alta	343,147
• Frog Lake Alcohol Program Frog Lake Alta	412,613
• Gitskan Carrier Tribal Council Hazelton BC	138,242
• Government of the Northwest Territories Yellowknife NWT	1,556,000
• Hobbema Indian Board of Health Hobbema Alta	441,600
• Interior Native Alcohol & Drug Abuse Society Vernon BC	469,700
• Kamsack Union Hospital Kamsack Sask	102,505
• Kanesatake Band Council Oka Que	287,613
• Kapown Treatment Centre Grouard Alta	587,277
• Keewatinook Alcohol Abuse Program Moose Factory Ont	119,624
• Kitamaat Band Kitimaat Village BC	264,065
• Kootenay Indian Area Council Society Cranbrook BC	306,757
• Kwanlin Dun Indian Band Whitehourse YT	127,100
• La Ronge Indian Band La Ronge Sask	117,770
• Labrador Inuit Alcohol & Drug Abuse Program Northwest River Nfld	741,663
• Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta	136,683
• Liard River Indian Band Watson Lake YT	130,853
• Mamaweswen Tribal Council Cutler Ont	396,454
• Manitoba Keewatinowi Okimakaknak Thompson Man	400,000
• Mawiomi Treatment Services Maria Que	357,990
• Meadow Lake District Chiefs Meadow Lake Sask	398,917
• Migisi Alcohol and Drug Treatment Centre Kenota Ont	390,020
• Mohawk Council of Kahnawake Kahnawake Que	524,293
• Mohawks of Akwesasne Cornwall Island Ont	247,548
• Mokakit Indian Education Research Association Vancouver BC	503,512
• Muscowpetung Three Band Edenwold Sask	118,279
• Muskrat Dam Band Muskrat Dam Ont	1,073,640
• NADACA of Nova Scotia Eskasoni NS	1,416,291
• NADARA Eel Ground NB	266,800
• National Association of Treatment Directors Saskatoon Sask	350,655
• Native Alcoholism Association of Manitoba Man	263,940
• Native Horizons Treatment Centre Oshweken Ont	429,260
• Native Training Institute of Quebec Village des Hurons Que	368,374
• Nechi Institute on Alcohol & Drug Education Edmonton Alta	675,231
• Nelson House Indian Band Nelson House Man	717,837
• Nenqayni Treatment Centre 150 Mile House BC	1,676,005
• New Dawn Valley Centre Fort San Sask	702,094
• Nicola Valley Tribal Council Merrit BC	111,163
• Nimpkish Band Council Alert Bay BC	278,269
• Norway House Band Norway House Man	159,267
• Nunalituqait Ikajuqatigtitut Kuujjuaq Que	578,812
• Oh-Shki-Be-Ma-Te-Ze-Win Fort Francis Ont	1,339,136
• Ojibway Tribal Family Services Kenora Ont	488,101
• Onion Lake Band Lloydminster Sask	334,619
• Pedahbun Lodge Inc Toronto Ont	943,560
• Peguis Indian Band Hodgson Man	785,492
• Peigan Counselling Services Brocket Alta	159,142
• Pehtabun Area Council Red Lake Ont	235,141
• Peter Ballantyne Band Pelican Narrows Sask	142,148
• Prince Albert District Chiefs Prince Albert Sask	570,882
• River Desert Band Maniwaki Que	560,891
• Roseau River Band Ginew Man	116,703
• Saddle Lake Counselling Services Saddle Lake Alta	115,820
• Sagkeeng Alcare Inc Pine Falls Man	1,255,548
• Sal i shan Institute Vancouver BC	450,270
• Sarcee Old Agency Lodge Calgary Alta	445,710
• Saskatchewan Indian Community College Saskatoon Sask	135,525
• Saskatoon District Chiefs Saskatoon Sask	475,241
• Shakotiia'Takehnhas Community Services Kahnawake Que	212,188
• Shellbrook Indian Agency Shellbrook Sask	513,523
• Shibogama Area Tribal Council Kasabonika Ont	278,871
• Siksika Alcohol Society Gleichen Alta	130,312
• Six Nations Band Oshweken Ont	224,576
• Sioux Lookout Family Treatment Centre Sioux Lookout Ont	363,280
• Spallumcheen Indian Band Council Enderby BC	315,880
• Spanish River Band Massey Ont	158,128
• St Paul Treatment Centre Cardston Alta	857,968
• Stoney Medecine Lodge Morley Alta	403,738
• The Pas Band The Pas Man	122,722
• Tobique Indian Band Tobique NB	216,432
• Touchwood Drop In Centre Punnichy Sask	135,615
• Tsow-Tun La Lum Society Nanaimo BC	522,420
• Vantut Gwitchen Band Old Crow YT	141,502

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Walpole Island Band Wallaceburg Ont	127,373
• Weendamagen Treatment Centre Thunder Bay Ont	546,426
• Whitehead Research Consultants Ltd London Ont	103,500
• Wikwemikong Band Wikwemikong Ont	939,894
• Wilp Si'Satxw House of Purification Society Hazelton BC	569,950
• Windigo Tribal Council Sioux Lookout Ont	205,280
Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services $69,812,069	
• Alberta Indian Health Care Commission Edmonton Alta	729,082
• Alexander Band Morinville Alta	228,701
• Alexis Band Glenevis Alta	253,132
• Algonquins of Barriere Lake Rapid Lake Que	355,816
• Assembly of Manitoba Chiefs Winnipeg Man	242,714
• Association of Iroquois and Allied Indians Southwold Ont	209,628
• Battleford Indian Health Centre Inc North Battleford Sask	1,703,469
• Barren Lands Indian Band Brochet Man	103,303
• Beardy's and Okemasis Band Duck Lake Sask	187,490
• Bearskin Lake Band Bearskin Lake Ont	124,713
• Beaver Lake Band Lac La Biche Alta	230,208
• Berens River Indian Band Berens River Man	112,049
• Big Cove Indian Band Big Cove NB	173,348
• Big River Indian Band Debden Sask	101,029
• Big Trout Lake Band Big Trout Lake Ont	148,733
• Bigstone Band Desmarais Alta	446,743
• Blackfoot Tribe Gleichen Alta	446,438
• Blood Tribal Department of Health Stand Off Alta	682,465
• Buffalo River Band Dillon Sask	160,561
• Burnt Church Indian Band Burnt Church NB	376,479
• Cat Lake Band Cat Lake Ont	164,907
• Cariboo Tribal Council Williams Lake BC	101,403
• Chemainus Band Ladysmith BC	100,546
• Chippewas of Rama Band Rama Ont	225,368
• Cold Lake Tribal Administration Cold Lake Alta	272,445
• Comite de Coordination Atikamekw Sipi La Tuque Que	639,933
• Confederacy of Mainland Micmacs Truro NS	149,891
• Conne River Indian Band Conne River Nfld	625,602
• Conseil Attikamek-Montagnais Village des Hurons Que	644,529
• Conseil de Bande de Betsiamites Betsiamites Que	153,095
• Conseil de Bande Odanak Yamaska Que	115,910
• Conseil de Bande de Manouane Manouane Que	120,303
• Conseil de Indiens Montagnais de Schefferville Schefferville Que	540,270
• Conseil des Montagnais du Lac St-Jean Roberval Que	297,097
• Council for Yukon Indians Whitehorse YT	151,843
• Cowessess Indian Band Broadview Sask	101,457
• Cowichan Band Council Duncan BC	310,294
• Crane River Indian Band Crane River Man	127,722
• Cree Band Fort Chipewyan Alta	151,328
• Cross Lake Indian Band Cross Lake Man	230,216
• Curve Lake First Nation Band Lakefield Ont	101,238
• Dakota Ojibway Tribal Council Brandon Man	166,921
• Deer Lake Band Deer Lake Ont	164,594
• Dene Tha Band Chateh Alta	167,975
• Dilico Ojibway Child and Family Services Thunder Bay Ont	108,992
• Enoch Band Winterbrun Alta	169,047
• Fisher River Band Koostatak Man	112,055
• Fort Alexander Health Centre Inc Pine Falls Man	428,494
• Fort Hope Band Eabamet Lake Ont	167,553
• Fort Severn Band Fort Severn Ont	103,863
• Fort Ware Indian Band Prince George BC	324,459
• Frog Lake Band Frog Lake Alta	280,946
• Gods Lake Indian Band Gods Lake Narrows Man	191,920
• God's River Indian Band God's River Man	115,583
• Government of the Northwest Territories Yellowknife NWT	11,307,039
• Grassy Narrows Band Grassy Narrows Ont	121,241
• Gwa'Sala-'Nakwaxda'Xw Band Port Hardy BC	113,050
• Hatchet Lake Indian Band Prince Albert BC	102,845
• Heart Lake Band Lac La Biche Alta	102,436
• Heiltsuk Band Council Waglisla BC	101,109
• Hobbema Indian Health Services Hobbema Alta	517,094
• Hollow Water Indian Band Wanipigow Man	108,405
• Indian and Inuit Nurses of Canada Ottawa Ont	193,328
• Indian Birch Band Swan River Man	100,449
• James Smith Band Kinistino Sask	216,262
• Kapown Treatment Centre Grouard Alta	186,949
• Kahnawake Shakotiia Takehnhas Community Services Kahnawake Que	194,000
• Kasabonika Lake Band Kasabonika Ont	121,443
• Kashechewan Band Kashechewan Ont	183,138
• Keewatin Tribal Council Thompson Man	676,475
• Kehewin Band Bonnyville Alta	233,900
• Kwakiutl Band Port Hardy BC	102,250
• Labrador Inuit Health Commission Northwest River Nfld	1,486,817
• Lac La Ronge Indian Band La Ronge Sask	343,360
• Lake Babine Indian Band Burns Lake BC	184,325
• Lake Manitoba Indian Band Ashern Man	103,147
• Lake St Martin Indian Band Gypsumville Man	103,116
• Little Grand Rapids Indian Band Winnipeg Man	125,077
• Little Red River Band High Level Alta	534,840
• Long Plains Indian Band Edwin Man	148,691
• Mamaweswen North Shore Tribal Council Cutler Ont	555,290
• Manitoba Keewatinowi Okimakanak Thompson Man	390,452
• Masset Band Masset BC	139,065
• Meadow Lake District Chiefs Meadow Lake Sask	357,874
• Mohawks of Akwesasne Cornwall Island Ont	232,067
• Mohawks of Bay of Quinte Deseronto Ont	163,320
• Mohawk Council of Kahnawake Kahnawake Que	292,021
• Moose Indian Band Moose Factory Ont	101,852
• Moricetown Band Moricetown BC	101,217
• Mount Currie Band Council Mount Currie BC	162,441
• Muskegog Council Moose Factory Ont	101,405
• Nanaimo Band Nanaimo BC	111,266
• National Indian Brotherhood Ottawa Ont	1,040,419
• Native Training Institute of Quebec Inc Loretteville Que	203,431
• Nelson House Band Nelson House Man	278,679
• Nimpkish Band Council Alert Bay BC	593,061
• Nipissing Band of Ojibways Sturgeon Falls Ont	129,750
• Nisga'a Valley Health Board Society New Aiyansh BC	645,287
• Nishnawbe-Aski Nation Toronto Ont	611,209
• Nishnawbe-Gamig Friendship Centre Sioux Lookout Ont	257,264
• North Caribou Lake Band Weagamow Lake Ont	193,391
• Northern Innu Health Council Northwest River Nfld	145,854
• Norway House Band Norway House Man	125,271
• Nuu Chah Nulth Tribal Council Port Alberni BC	745,387
• O'Ochiese Band Rocky Mountain House Alta	109,467
• Osnaburgh Band Osnaburgh Ont	129,295
• Oxford House Band Oxford House Man	141,011
• Paul Band Duffield Alta	139,100
• Peguis Indian Band Hodgson Man	343,574
• Peigan Band Brocket Alta	289,569
• Peter Ballantyne Band Pelican Narrows Sask	445,347
• Pikangikum Band Pikangikum Ont	245,038
• Pine Creek Indian Band Camperville Man	152,094
• Poorman Indian Band Quinton Sask	103,281
• Poundmaker Band Paynton Sask	107,040
• Prince Albert District Chiefs Prince Albert Sask	388,865
• Quatsino Band Coal Harbour BC	112,072
• Rainy River Band Emo Ont	168,968
• Saddle Lake Band Saddle Lake Alta	193,554
• Sandy Bay Indian Band Marius Man	334,423
• Sandy Lake Band Sandy Lake Ont	471,800
• Sandy Lake Indian Band Shell Lake Sask	114,935
• Siucee Band Calgary Alta	153,526
• Saskatoon District Tribal Council Saskatoon Sask	113,861
• Shamattawa Indian Band Shamattawa Man	186,070
• Shibogama Area Tribal Council Sioux Lookout Ont	123,136
• Shoal Lake Band Pakaw Lake Sask	112,884
• Shoal River Indian Band Pelican Rapids Man	168,209
• Sioux Valley Indian Band Griswold Man	118,239
• Skidgate Band Queen Charlotte City BC	107,933

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Sliammon Band Powell River BC	120,885
• Southeast Resource Development Council Winnipeg Man	281,915
• Split Lake Indian Band Split Lake Man	239,745
• Stoney Tribal Adnministration Morley Alta	887,039
• St Mary's Indian Band Fredericton NB	173,378
• St Theresa Point Indian Band St Theresa Point Man	134,876
• Sto'Lo Tribal Council Sardis BC	130,902
• Sturgeon Lake Indian Band Shellbrook Sask	114,669
• Sunchild Band Rocky Mountain Hiuse Alta	127,596
• Swampy Cree Tribal Council The Pas Man	358,934
• Tahltan Band Council Telegraph Creek BC	163,342
• The Pas Indian Band The Pas Man	323,175
• Thunderchild Band Turtleford Sask	134,845
• Tl'Azt'En Nation Band Fort St James BC	107,553
• Tobique Indian Band Tobique NB	160,988
• Touchwood Fete Hills Fort Qu'Appelle Sask	368,948
• Tsawataineuk Indian Band Kingcome Inlet BC	229,012
• Union of Ontario Indians Toronto Ont	1,420,006
• Wabun Tribal Council Timmins Ont	125,707
• Walpole Island First Nation Band Wallaceburg Ont	117,925
• Wasagamack Indian Band Wasagamack Man	125,525
• Waterhen Indian Band Skownan Man	176,522
• Webeque Band Webeque Ont	135,468
• Wequedong Lodge Inc Thunder Bay Ont	751,430
• West Region Tribal Council Dauphin Man	101,152
• White Bear Indian Band Carlyle Sask	116,979
• Whitefish Bay Band Pawatik Ont	130,015
• Whitefish Lake Band Goodfish Lake Alta	297,674
• Wikwemikong Indian Band Wikwemikong Ont	146,771
• Wunnummin Lake Band Wunnummin Lake Ont	158,116
Grant to the International Commission on Radiological Protection Didcot England $5,000	
Grant to the National Food Distribution Centre Montreal Que $15,000	
Grant to the World Health Organization Geneva Switzerland $50,000	
Contributions to organizations and persons in support of the National Aids Program $6,342,141	
• City of Toronto Toronto Ont	150,000
• CLSC Centre-Ville Montreal Que	165,000
• Mount Sinai Hospital Toronto Ont	108,926
• National HIV Clinical Trials Network Vancouver BC	3,076,648
• Province of British Columbia Victoria BC	250,000
• University of British Columbia Vancouver BC	359,871
• University of Toronto Toronto Ont	1,085,464
Contribution to the joint Canadian and Pan American symposium on aerobiology and health $3,000	
Contribution to the British Columbia Centre for Disease Control $10,000	
Contributions toward the administrative and project costs of amateur sports organizations to assist in the promotion and development of amateur sport for Canadians $41,337,201	
• Aquatic Federation of Canada Oakville Ont	545,142
• Athletics Canada Gloucester Ont	2,055,803
• Basketball Canada Gloucester Ont	1,271,056
• Bobsleigh Canada Gloucester Ont	459,758
• Canadian Amateur Boxing Association Gloucester Ont	586,944
• Canadian Amateur Diving Association Gloucester Ont	454,622
• Canadian Amateur Hockey Association Gloucester Ont	1,279,138
• Canadian Amateur Luge Association Gloucester Ont	335,083
• Canadian Amateur Rowing Association Gloucester Ont	725,154
• Canadian Amateur Softball Association Gloucester Ont	404,234
• Canadian Amateur Speed Skating Association Gloucester Ont	842,957
• Canadian Amateur Swimming Association Gloucester Ont	1,287,395
• Canadian Amateur Synchronized Swimming Association Gloucester Ont	634,036
• Canadian Amateur Wrestling Association Gloucester Ont	536,555
• Canadian Badminton Association Gloucester Ont	481,255
• Canadian Blind Sports Association Gloucester Ont	123,152
• Canadian Canoe Association Gloucester Ont	761,611
• Canadian Colleges Athletic Association Gloucester Ont	200,146
• Canadian Cycling Association Gloucester Ont	715,919
• Canadian Equestrian Federation Toronto Ont	914,118
• Canadian Federation of Amateur Basesball Gloucester Ont	446,773
• Canadian Federation of Sports Organization for the Disabled Gloucester Ont	150,318
• Canadian Fencing Federation Gloucester Ont	356,309
• Canadian Field Hockey Association Gloucester Ont	396,600
• Canadian Figure Skating Association Gloucester Ont	1,067,295
• Canadian Five Pin Bowlers Association Gloucester Ont	104,730
• Canadian Gymnastics Federation Gloucester Ont	977,754
• Canadian Interuniversity Athletic Union Gloucester Ont	868,628
• Canadian Lacrosse Association Gloucester Ont	165,495
• Canadian Ladies Golf Association Gloucester Ont	100,712
• Canadian Olympics Association Montreal Que	151,600
• Canadian Orienteering Federation Gloucester Ont	118,935
• Canadian Racquetball Association Gloucester Ont	227,352
• Canadian Rhythmic Sportive Gymnastics Federation Gloucester Ont	373,422
• Canadian Rugby Union Gloucester Ont	284,356
• Canadian Ski Association (Alpine) Gloucester Ont	1,532,978
• Canadian Ski Association (Biathlon) Gloucester Ont	319,904
• Canadian Ski Association (Cross-Country) Gloucester Ont	1,037,727
• Canadian Ski Association (Freestyle) Gloucester Ont	409,056
• Canadian Ski Association (Ski Jumping) Gloucester Ont	434,335
• Canadian Soccer Association Gloucester Ont	942,254
• Canadian Sport and Fitness Administration Centre Inc in Trust for Athlete Information Bureau Gloucester Ont	855,000
• Canadian Sport and Fitness Administration Centre Inc in Trust for Project Administration Gloucester Ont	100,000
• Canadian Sport and Fitness Administration Centre Inc in Trust for Sport Marketing Council Gloucester Ont	1,000,000
• Canadian Sport and Fitness Administration Centre Inc in Trust for Technical Translation Gloucester Ont	120,000
• Canadian Sport and Fitness Administration Centre Inc in Trust for Women's Program Gloucester Ont	104,062
• Canadian Squash Racquets Association Gloucester Ont	226,378
• Canadian Table Tennis Association Gloucester Ont	455,713
• Canadian Team Handball Federation Gloucester Ont	271,852
• Canadian Tennis Association Downsview Ont	431,679
• Canadian Volleyball Association Gloucester Ont	992,809
• Canadian Water Polo Association Gloucester Ont	417,087
• Canadian Water Ski Association Gloucester Ont	223,949
• Canadian Weightlifting Federation Gloucester Ont	233,550
• Canadian Wheelchair Sports Association Gloucester Ont	209,285
• Canadian Women's Field Hockey Association Gloucester Ont	585,849
• Canadian Yachting Association Gloucester Ont	845,236
• Coaching Association of Canada Association Gloucester Ont	2,714,310
• Commonwealth Games Association of Canada Gloucester Ont	215,000
• Curl Canada Gloucester Ont	304,569
• Federation of Canadian Archers Gloucester Ont	187,148
• Football Canada Gloucester Ont	227,630
• Judo Canada Gloucester Ont	471,994
• Lawn Bowls Canada Gloucester Ont	170,301
• Ringette Canada Gloucester Ont	191,539
• Shooting Federation of Canada Gloucester Ont	487,855
• Sports Federation of Canada Gloucester ont	138,975
• Sport Information Resource Centre Gloucester Ont	539,000
• Sport Medicine Council of Canada Gloucester Ont	2,186,000
Contributions to the Canadian Sport and Fitness Administration Centre Inc towards the costs of services provided to resident and non-resident organizations $4,568,000	
• Canadian Sport and Fitness Administration Centre Inc Gloucester Ont	4,568,000
Contributions towards the academic, living and training expenses of outstanding athletes $4,633,041	

NATIONAL HEALTH AND WELFARE—*Continued*

	$
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $18,248,500	
• Canada Games 1991 Charlottetown PEI	2,300,000
• Kamloops 1993 Canada Games Society Kamloops BC	3,433,000
• Toronto Ontario Olympic Council Toronto Ont	807,000
• Victoria Commonwealth Games Society Victoria BC	11,000,000
Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $7,030,256	
• Administration Bureau for Active Living Gloucester Ont	1,519,658
• Canada Fitness and Lifestyle Research Institute Ottawa Ont	1,143,300
• Canadian Association for Health Physical Education and Recreation Gloucester Ont	559,708
• Canadian Intramural Recreation Association Gloucester Ont	725,824
• Canadian Parks/Recreation Association Gloucester Ont	618,328
• Canadian Red Cross Society (Water Safety Services) Ottawa Ont	106,150
• Canadian Ski Council Toronto Ont	144,675
• Canadian Sport and Fitness Administration Centre Inc Gloucester Ont	184,092
• Canadian Sport and Fitness Administration Centre Inc in Trust for Canada's Fitweek Gloucester Ont	478,470
• Royal Life Saving Society of Canada Toronto Ont	111,250
• Secretariat for Fitness in the Third Age Gloucester Ont	129,808
• Villes d'Hiver Montreal Que	100,000
• YWCA of/du Canada Toronto Ont	119,200
Contributions to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation to encourage greater fitness amoungst all segments of the population $800,000	
• PARTICIPaction Inc Toronto Ont	800,000
SOCIAL PROGRAM $26,012,635,115	
Family Allowance $2,736,015,663 **(see APPENDIX 5)**	
Old Age Security Programs $12,781,212,054 **(see APPENDIX 6)**	
Guaranteed Income Supplement $3,928,391,486 **(see APPENDIX 6)**	
Spouse's Allowance $421,212,054 **(see APPENDIX 6)**	
Grants to national voluntary social service organizations to assist with the operating costs of national offices $3,327,000	
• Boy's and Girl's Club of Canada Willowdale Ont	135,000
• Canadian Association for Community Living Toronto Ont	145,000
• Canadian Child Welfare Association Ottawa Ont	120,000
• Canadian Council of the Blind Ottawa Ont	105,000
• Canadian Council on Children and Youth Ottawa Ont	100,000
• Canadian Council on Rehabilitation and Works Winnipeg Man	125,000
• Canadian Council on Social Development Ottawa Ont	560,000
• Canadian Paraplegic Association Don Mills Ont	100,000
• Canadian Rehabilitation Council for Disabled Toronto Ont	145,000
• Family Service Canada Ottawa Ont	125,000
• Home Support Canada Ottawa Ont	115,000
• International Social Services Canada Ottawa Ont	166,000
• Learning Disabilities Association of Canada Ottawa Ont	115,000
• National Anti-Poverty Organization Ottawa Ont	250,000
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $8,976,033	
• Calgary Association for Independent Living Calgary Alta	104,274
• Canadian Association for Community Living Toronto Ont	240,000
• Canadian Association of Independent Living Ottawa Ont	260,289
• Canadian Council on Social Development Ottawa Ont	548,000
• Canadian Paraplegic Association Don Mills Ont	118,662
• Centre de Readaptation Constance-Lethbridge Montreal Que	131,395
• Centre for Independent Living in Toronto Toronto Ont	204,177
• Departement de Sante Communautaire de la Cite de Laval Laval Que	109,858
• Independent Living Centre of Waterloo Region Waterloo Ont	190,466
• Independent Living Centre Thunder Bay Ont	174,861
• Independent Living Resource Centre Inc Winnipeg Man	200,000
• Kingston Independent Living Resource Centre Kingston Ont	105,826
• London Family Court Clinic London Ont	173,634
• Ma Mawi Wi Chi Itata Center Inc Winnipeg Man	123,440
• Marymound Inc Winnipeg Man	122,780
• Mount Saint Vincent University Institute for the Study for Women Halifax NS	137,011
• Mouvement S E M St-Jean-sur-Richelieu Que	162,323
• Nova Scotia Department of Community Services Halifax NS	300,000
• Ontario Institute for Studies in Education Toronto Ont	120,534
• Ottawa-Carleton Independent Living Centre Ottawa Ont	119,560
• Social Planning & Research Council of British Columbia Vancouver BC	119,754
• Universite de Montreal Montreal Que	443,985
• Universite Laval Ste-Foy Que	325,346
• University of Guelph Guelph Ont	114,143
• University of Manitoba Winnipeg Man	328,017
• University of Ottawa Ottawa Ont	110,000
• Wilfrid Laurier University Waterloo Ont	174,618
Payments to provinces and territories under the Canada Assistance Plan $5,966,926,189 **(see APPENDIX 3)**	
Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder $111,133,904	
Payments to provinces and territories for Alcohol and Drug Treatment and Rehabilitation in accordance with agreements, pursuant to the Department of National Health and Welfare Act $10,293,098	
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $15,293,012 **(see APPENDIX 4)**	
Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada $13,148,832	
• Alliance des garderies Nouveau Depart Inc Ste-Foy Que	234,232
• Andrew Fleck Child Centre Ottawa Ont	148,325
• Arctic College Nunatta Campus Iqualuit NWT	373,225
• C M Hincks Institute Toronto Ont	165,690
• Calgary Health Services Calgary Alta	104,819
• Canadian Child Day Care Federation Ottawa Ont	406,282
• Canadian Institute of Child Health Ottawa Ont	159,450
• Canadian Mothercraft Society Toronto Ont	115,149
• Canadian Pediatric Society Children's Hospital of Eastern Ontario Ottawa Ont	312,113
• Childscope Calgary Alta	201,535
• City of Edmonton Community and Family Services Edmonton Alta	131,619
• Dakota Ojibway Tribal Council Brandon Man	178,440
• Dellcrest Children's Centre Downsview Ont	233,661
• Durham College of Applied Arts Oshawa Ont	365,751
• Family Service Bureau of Regina Regina Sask	127,000
• Franciscan Sisters Benevolent Society Edmonton Alta	295,502
• G Allan Roeher Institute of Canada Downsview Ont	149,445
• Hopital Saint-Luc Dept de Sante Communautaire Montreal Que	126,165
• Igloolik Adult Education Centre Igloolik NWT	133,279
• Macaulay Child Development Centre Toronto Ont	114,719
• Meadow Lake Tribal Council Meadow Lake Sask	387,946
• Montreal Board of Trade Montreal Que	203,629

NATIONAL HEALTH AND WELFARE—*Concluded*

	$
• Pacific Child Care Society Nanaimo BC	173,769
• Pauktuutit Inuit Women's Association Ottawa Ont	130,571
• Regroupement des Agences de Services de Garde en Millieu du Quebec Lac Etchemin Que	126,880
• Regroupement des Garderies sans But Lucratif de L'Outaouais Gatineau Que	124,034
• Restigouche Band Council Restigouche Que	167,732
• Society for the Development of Rural Children's Services Red Deer Alta	183,200
• St Amant Centre Inc Winnipeg Man	109,796
• St Joseph's Children's Centre Halifax NS	107,342
• St Norbert Foundation St Norbert Man	150,337
• The Child Care Connection Nova Scotia Halifax NS	147,575
• The Cridge Centre for the Family Victoria BC	235,658
• Town Daycare Foundation Specialink Sydney NS	226,025
• Union of Ontario Indians North Bay Ont	100,400
• University of Guelph Guelph Ont	425,742
• University of Montreal Montreal Que	209,563
• West Coast Child Care Umbrella Resource and Support Society Vancouver BC	195,668
• Windigo Tribal Council Sioux Lookout Ont	130,768
• Yukon Child Care Association Whitehorse YT	152,887

Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health services agencies and other para-public organizations which promote the involvement of seniors in the design of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability of resources which support the social welfare, health and education of seniors $16,705,790

• 250 Davenport Road Interagency Committee Toronto Ont	112,793
• University of Waterloo Waterloo Ont	195,000
• University of Lethbridge Lethbridge Alta	123,567
• Dalhousie University Halifax NS	141,133
• Academie de Gerontologie de l'Outaouais Hull Que	118,700
• Action on Women's Addictions Kingston Ont	108,100
• Alzheimers Society of Canada Toronto Ont	175,685
• Anglican Diocese of Nova Scotia Halifax NS	238,687
• British Columbia Long Term Care Association Vancouver BC	133,216
• Canada Safety Council Ottawa Ont	166,168
• Canadian Association on Gerontology Ottawa Ont	103,055
• Canadian Hearing Society Windsor Ont	102,698
• Canadian National Institute for the Blind Regina Sask	102,451
• Canadian Rehabilitation Council for the Disabled Willowdale Ont	115,096
• Canadian Public Health Association Ottawa Ont	124,930
• Centre d'Action Benevole La Mosaique Lemoyne Que	263,735
• Community Information Centre of Metropolitan Toronto Toronto Ont	114,383
• Council on Aging Medication Awareness Ottawa Ont	116,621
• Creative Retirement Manitoba Inc Brandon Man	174,373
• Elizabeth Bruyere Health Centre Ottawa Ont	116,260
• Federatopm de L'age D'or du Quebec Montreal Que	208,454
• Federation Des Aines Francophones de L'Ontario Ottawa Ont	188,606
• Federation of Canadian Municipalities Ottawa Ont	102,884
• Federation of Italian Canadian Seniors Toronto Ont	150,340
• Forum des Citoyens Ages de Montreal Inc Montreal Que	113,597
• Fundy Regional Council Inc Saint John NB	112,250
• German-Canadian Congress Ottawa Ont	136,749
• Lakehead Social Planing Council Thunder Bay Ont	132,479
• Memorial University of Newfoundland St John's Nfld	199,142
• North York Inter-Agency and Community Council North York Ont	112,775
• Ontario Association of Professional Social Workers Toronto Ont	105,918
• Ontario Home Support Association Toronto Ont	196,500
• Ottawa West Senior Citizen's Support Service Ottawa Ont	121,899
• Planned Lifetime Advocacy Network Burnaby BC	137,852
• Regroupement L'Autonomie des Aines du Nord du Que Val-Brillant Que	108,736
• Royal Canadian Legion Ottawa Ont	186,157
• Ryerson Polytechnical Institute Toronto Ont	410,683
• St John Council for Nova Scotia Dartmouth NS	119,583
• The Salvation Army Toronto Ont	142,543
• Second Century Conservation Club and One Voice Ottawa Ont	107,339
• Secretariat for Fitness in the Third Age Gloucester Ont	161,061
• Senior Care-Community Services to Jewish Elderly North York Ont	261,559
• Tele-Universite Ste-Foy Que	182,624
• Union Culturelle des Franco-Ontariennes Ottawa Ont	121,015
• Victorian Order of Nurses for Canada Ottawa Ont	516,445
• Volunteer Society of Calgary Calgary Alta	110,738

Medical Research Council $235,420,766

Grants and scholarships to promote and support research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $234,430,649

• Alberta Cancer Board Edmonton Alta	165,360
• Carleton University Ottawa Ont	191,227
• Centre Hospitalier Cote-des-Neiges Montreal Que	302,000
• Concordia University Montreal Que	392,757
• Dalhousie University Halifax NS	6,246,141
• Douglas Hospital Toronto Ont	295,840
• Hopital Louis H Lafontaine Montreal Que	300,704
• Hopital Maisonneuve-Rosemont Montreal Que	711,493
• Hopital Notre-Dame Montreal Que	956,370
• Hopital Sacre-Coeur Montreal Que	243,106
• Hopital Ste-Justine Montreal Que	850,893
• Hospital for Sick Children Toronto Ont	7,529,504
• Institut Armand Frappier Laval-des-Rapides Que	208,844
• Institut de Cardiologie de Montreal Montreal Que	299,330
• Institut de recherches cliniques de Montreal Montreal Que	5,364,260
• Institut du Cancer de Montreal Montreal Que	911,550
• Institut National de la recherche scientifique Ste-Foy Que	465,828
• Jewish General Hospital Montreal Que	807,498
• J P Robarts Institute London Ont	174,223
• Ludwig Institute for Cancer Research Montreal Que	134,472
• McGill University Montreal Que	33,482,005
• McMaster University Hamilton Ont	9,778,720
• Memorial University St John's Nfld	2,447,413
• Montreal Children's Hospital Montreal Que	2,420,572
• Montreal General Hospital Montreal Que	2,390,272
• Mount Sinai Hospital Toronto Ont	4,037,191
• Princess Margaret Hospital Toronto Ont	3,096,147
• Queen's University Kingston Ont	7,147,650
• Simon Fraser University Burnaby BC	124,373
• Toronto General Hospital Toronto Ont	2,100,868
• Toronto Western Hospital Toronto Ont	1,374,927
• Universite de Montreal Montreal Que	10,971,166
• Universite de Sherbrooke Sherbrooke Que	5,346,512
• Universite du Quebec Montreal Que	416,687
• Universite d'Ottawa Ottawa Ont	5,978,278
• Universite Laval Quebec Que	7,752,479
• University of Alberta Edmonton Alta	13,442,565
• University of British Columbia Vancouver BC	27,494,274
• University of Calgary Calgary Alta	9,112,456
• University of Guelph Guelph Ont	1,076,611
• University of Manitoba Winnipeg Man	10,383,117
• University of Prince Edward Island Charlottetown PEI	112,015
• University of Saskatchewan Saskatoon Sask	3,895,420
• University of Toronto Toronto Ont	22,023,604
• University of Victoria Victoria BC	355,046
• University of Waterloo Waterloo Ont	385,308
• University of Western Ontario London Ont	11,533,861
• York University Downsview Ont	301,420

Grants to national organizations $500,000

• Canadian Council on Animal Care Ottawa Ont	500,000

Grants to international organizations $490,117

• International Agency for Research on Cancer Lyon France	488,967

NATIONAL REVENUE $97,609

Taxation $97,609

Contribution to the Commonwealth Association of Tax Administrators (CATA) $20,754

Contribution to the Inter-American Centre of Tax Administrators (CIAT) $41,855

Contribution to the Centre de rencontres et d'etudes des dirigeants des administrations fiscales (CREDAF) $35,000

PARLIAMENT $2,473,580

The Senate $916,471

Pension to Retired Senators $242,485

Canadian North Atlantic Treaty Association $99,156

Commonwealth Parliamentary Association $80,280

Canadian Group, Inter-Parliamentary Union $67,578

Canadian Section of l'Association internationale des parlementaires de langue francaise $68,054

Canada-France Inter-Parliamentary Associations $22,250

Canada-Europe Parliamentary Association $41,944

Canada-Japan Parliamentary Association $25,643

Parliamentary Spouses Association $5,635

Canada-US Inter-Parliamentary Association $34,085

7th Parliamentary and Scientific Conference $44,658

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $184,703

House of Commons $1,557,109

Grants to Parliamentary and Procedural Associations $1,161,134

	$
• Canadian Branch of the Commonwealth Parliamentary Association Ottawa Ont	187,319
• Canadian Group Inter-Parliamentary Union Ottawa Ont	157,682
• Canadian North Atlantic Treaty Organization Parliamentary Association Ottawa Ont	231,365
• Canadian Section of "L'Association internationale des parlementaires de langue francaise" Ottawa Ont	155,950
• Seventh Parliamentary and Scientific Conference Ottawa Ont	104,202

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $395,975

PRIVY COUNCIL $235,269

Department $65,000

Grant to the Institute of Intergovernmental Affairs Queen's University Kingston Ont $65,000

Chief Electoral Officer $170,269

Reimbursement of candidates election expenses $170,269

PUBLIC WORKS $341,629,315

Department $341,629,315

SERVICES PROGRAM $33,059,662

Grants in lieu of Property Taxes paid on behalf of Canada Post Corporation $26,769,946

	$
• Calgary City Calgary Alta	478,978
• Coquitlam District Coquitlam BC	136,401
• Edmonton City Edmonton Alta	965,501
• Etobicoke Etobicoke Ont	144,604
• Halifax City Halifax NS	356,300
• Hamilton City Hamilton Ont	497,301
• Kitchener City Kitchener Ont	330,176
• London City London Ont	278,892
• Mississauga City Mississauga Ont	1,941,332
• Montreal City Montreal Que	1,360,000
• Montreal Island School Council Montreal Que	280,000
• Nepean City Nepean Ont	121,533
• North Bay City North Bay Ont	150,125
• North York City North York Ont	222,776
• Oshawa City Oshawa Ont	245,736
• Ottawa City Ottawa Ont	2,105,231
• Peterborough City Peterborough Ont	165,887
• Province of New Brunswick Fredericton NB	619,000
• Quebec City Quebec Que	260,868
• Regina City Regina Sask	310,598
• Saanich District Saanich BC	248,834
• Saskatoon City Saskatoon Sask	190,738
• Scarborough City Scarborough Ont	182,555
• St John's City St John's Nfld	193,447
• St-Laurent City St-Laurent Que	134,406
• St-Laurent City St-Laurent Que	2,415,484
• St-Laurent City St-Laurent Que	107,974
• Surrey District Surrey BC	108,289
• Thunder Bay City Thunder Ont	155,170
• Toronto City Toronto Ont	1,218,254
• Trois-Rivieres City Trois-Rivieres Que	102,619
• Vancouver City Vancouver BC	965,500
• Windsor City Windsor Ont	262,031
• Winnipeg City Winnipeg Man	1,005,558
• York City York Ont	167,068

Contributions $6,289,716

	$
• Paid on behalf of the Real Property Program Chicoutimi Que	6,190,170

REAL PROPERTY PROGRAM $308,569,653

Grants to Municipalities $290,377,142

	$
• Annapolis County Municipality Annapolis Royal NS	100,077
• Bedford Town Bedford NS	509,400
• Belleville City Belleville Ont	275,969
• Blainville City Blainville Que	158,026
• Bonnyville Municipality Bonnyville Alta	1,193,016
• Bosanquet Township Thetford Ont	168,639
• Brandon City Brandon Man	235,032
• Brantford City Brantford Ont	186,001
• Brighton Township Brighton Ont	609,349
• Burlington City Burlington Ont	468,171
• Burnaby District Burnaby BC	237,462
• Calgary City Calgary Alta	7,804,550
• Cape Breton County Municipality Sydney NS	819,200
• Central Labrador School Tax Authority Gander Nfld	380,000
• Chilliwack District Chilliwack BC	729,639
• Churchill Local Government District Churchill Man	250,000
• Colchester County Truro NS	150,600
• Colchester South Township Essex Ont	190,190
• Colwood City Colwood BC	802,692
• Cornwall City Cornwall Ont	2,893,666
• Cornwallis Rural Municpality Cornwallis Man	210,000
• Cowansville City Cowansville Que	235,855
• Cypress Municipality Cypress Alta	600,000
• Dartmouth City Dartmouth NS	2,456,225
• Dauphin Town Dauphin Ont	116,787
• Dawson City Dawson BC	113,153
• Delta District Delta BC	150,076
• Deschenes School Board Deschenes Que	110,715
• Donnacona City Donnacona Que	836,685
• Dorval City Dorval Que	7,673,292
• Drumheller City Drumheller Alta	500,000
• Drummondville City Drummondville Que	454,500
• Ernestown Township Odessa Ont	459,487
• Esquimalt Township Esquimalt BC	5,755,207
• Essa Township Angus Ont	588,745
• Etobicoke City Etobicoke Ont	115,642
• Fort Qu'appelle Town Fort Qu'appelle Sask	105,024
• Gander Regional School Tax Authority Gander Nfld	123,000
• Gander Town Gander Nfld	467,708
• Gaspe City Gaspe Que	101,841
• Gatineau City Gatineau Que	163,185

PUBLIC WORKS—*Concluded*

	$
• Gloucester City Gloucester Ont	6,806,204
• Grande Prairie No 1 County Grande Prairie Alta	124,833
• Guelph Economic Develop Guelph Ont	138,160
• Halifax City Halifax NS	7,687,580
• Halifax County Municipality Halifax NS	776,052
• Hamilton City Hamilton Ont	721,032
• Happy Valley-Goose Bay Town Happy Valley Nfld	206,100
• Hay River Town Hay River NWT	142,000
• Hull City Hull Que	12,760,075
• James Bay Lowland & Secondary Moosonee Ont	104,603
• Jasper School District Jasper Alta	236,500
• Jonquiere City Jonquiere Que	451,000
• Kamloops BC Kamloops City	400,000
• Kenora Town Kenora Ont	133,816
• Kent District Kent BC	378,183
• Kentville Town Kentville NS	435,200
• Kings County Municipality Kentville NS	995,162
• Kingston City Kingston Ont	700,000
• Kingston Township Kingston Ont	499,645
• Kitchener City Kitchener Ont	155,000
• La Baie City La Baie Que	1,752,185
• La Macaza Municipality La Macaza Que	109,502
• Lake Louise School District Lake Louise Alta	120,000
• Langley Township Langley BC	157,588
• LaSalle City LaSalle Que	183,287
• Laval City Succ St-Martin Que	1,374,660
• Leduc County No 25 Leduc Alta	830,583
• Lethbridge City Lethbridge Alta	177,034
• Lethbridge County Lethbridge Alta	756,460
• Lincoln Town Beamsville Ont	141,591
• London City London Ont	2,320,157
• Longueuil City Longueuil Que	408,712
• Masset Village Masset BC	170,027
• Matsqui District Matsqui BC	638,913
• Metchosin District Metchosin BC	347,299
• Mirabel City Ste-Monique Que	1,426,239
• Mission District Mission BC	286,941
• Mississauga City Mississauga Ont	8,483,190
• Montreal City Montreal Que	7,645,000
• Montreal Island School Board Montreal Que	1,130,000
• Mont-Joli City Mont-Joli Que	238,500
• Moose Jaw City Moose Jaw Sask	119,682
• Moose Jaw City No 161 Moose Jaw Sask	173,920
• Morden Town Morden Man	155,000
• Nanaimo City Nanaimo BC	601,337
• Nelson City Nelson BC	120,000
• Nepean City Nepean Ont	3,397,957
• New Westminster City New Westminster BC	200,000
• Niagara Falls City Niagara Falls Ont	101,000
• Norfolk Township Langton Ont	154,952
• North Bay City North Bay Ont	1,402,333
• North Cypress Rural Municipality North Cypress Man	250,000
• North Saanich District North Saanich BC	1,202,130
• North York City North York Ont	10,602,225
• Oakville Town Oakville Ont	136,000
• Oshawa City Oshawa Ont	124,926
• Ottawa City Ottawa Ont	78,305,297
• Outaouais-Hull School Board Hull Que	1,194,281
• Owen Sound City Owen Sound Ont	117,105
• Parry Sound Town Parry Sound Ont	169,041
• Penticton City Penticton Ont	200,482
• Petawawa Township Pembroke Ont	955,548
• Petawawa Village Petawawa Ont	203,222
• Peterborough City Peterborough Ont	333,454
• Pickering Town Pickering Ont	994,485
• Pitt Meadows District Pitt Meadows BC	105,978
• Pittsburgh Township Kingston Ont	3,561,826
• Port Cartier City Port Cartier Que	471,071
• Portage La Prairie Municipality Portage la Prairie Man	156,550
• Prescott Town Prescott Ont	270,951
• Prince Albert City Prince Albert Sask	211,414
• Prince Albert No 461 Municipality Prince Albert Sask	418,655
• Prince George City Prince George BC	200,000
• Prince Rupert City Prince Rupert BC	337,560
• Quebec City Quebec Que	3,479,986
• Red Deer City Red Deer Alta	104,505
• Red Deer County No 23 Red Deer Alta	480,000
• Regina City Regina Sask	2,283,472
• Renfrew Town Renfrew Ont	533,033
• Richmond Township Richmond BC	782,827
• Rockwood Rural Municipality Rockwood Man	495,000
• Rolph Buchanan Wylie Mackay Township Deep River Ont	218,675
• Rouyn-Noranda City Rouyn Que	100,000
• Saanich District Saanich BC	550,000
• Sandwich South Township Windsor Ont	210,629
• Sarnia City Sarnia Ont	108,500
• Saskatoon City Saskatoon Sask	1,892,523
• Sault Ste Marie City Sault Ste Marie Ont	769,613
• Scarborough City Scarborough Ont	197,347
• Sept-Iles City Sept-Iles Que	138,130
• Shannon Municipality Shannon Que	643,429
• Shawinigan South City Shawinigan Que	296,614
• Sherbrooke City Sherbrooke Que	182,922
• Sidney Township Belleville Ont	958,333
• Smiths Falls Town Smiths Falls Ont	101,449
• South Cypress Rural Municipality South Cypress Ont	110,000
• Springhill Town Springhill NS	921,400
• St Catharines City St Catharines Ont	292,191
• St Edmunds Township Tobermory Ont	130,714
• St Gabriel de Valcartier Municipality St Gabriel de Valcartier Que	448,000
• St-Jerome School Board St-Jerome Que	455,000
• St John's City St John's Nfld	1,768,000
• St Laurent City St Laurent Que	2,942,444
• St Vincent Township Meaford Ont	144,263
• Ste-Anne Parish Ste-Anne-des-Plaines Que	645,186
• Ste-Anne-de-Bellevue City Ste-Anne-de-Bellevue Que	660,000
• Ste-Foy City Ste-Foy Que	1,048,000
• Ste-Madeleine-de-Rigaud Rigaud Que	154,466
• Ste-Therese School Board Ste-Therese Que	107,052
• Stratford City Stratford Ont	178,358
• Sturgeon Municipality Sturgeon Alta	340,000
• St-Hubert City St-Hubert Que	1,964,586
• St-Hyacinthe City St-Hyacinthe Que	165,000
• St-Jean-sur-Richelieu City St-Jean-sur-Richelieu Que	3,407,604
• Sudbury City Sudbury Ont	1,349,139
• Summerland District Summerland BC	319,973
• Surrey District Surrey BC	852,702
• Swift Current No 137 Municipality Swift Current Sask	158,907
• Sydney City Sydney NS	314,100
• Thunder Bay City Thunder Bay Ont	1,020,500
• Timmins City Timmins Ont	191,007
• Toronto City Toronto Ont	7,162,427
• Tosorontio Township Everett Ont	136,452
• Trois-Rivieres City Trois-Rivieres Que	114,916
• Truro Town Truro NS	170,614
• Val Marie No 17 Municipality Val Marie Sask	136,111
• Val-Belair City Val-Belair Que	119,000
• Vancouver City Vancouver BC	3,434,500
• Vernon City Vernon BC	167,241
• Victoria City Victoria BC	1,503,582
• Victoria County Municipality Victoria BC	235,744
• Wainwright No 61 Municipal District Wainwright Alta	305,168
• Welland City Welland Ont	435,000
• West Carleton Township Carp Ont	123,672
• West Nissouri Township Thorndale Ont	110,080
• Westmount City Westmount Que	499,617
• White Valley No 49 White Valley Sask	117,739
• Whitehorse City Whitehorse YT	1,034,999
• Windsor City Windsor Ont	395,914
• Winnipeg City Winnipeg Man	10,100,000
• Yarmouth Town Yarmouth NS	120,700
• Yellowknife City Yellowknife NWT	933,000
• Yorkton City Yorkton Sask	137,293
Grants to Provinces $11,990,341	
• New Brunswick Frewdericton NB	11,866,641
• Yukon Whitehorse YT	123,700
Contributions $6,202,170	
• Chicoutimi City Chicoutimi Que	6,190,170

SECRETARY OF STATE $2,805,683,976

Department $2,671,504,539

	$
Grants to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages $30,686,975	
• Alliance Quebec Montreal Que	1,481,000
• Association canadienne francaise de l'Alberta Edmonton Alta	678,100
• Association canadienne francaise de l'Alberta regionale Edmonton Alta	114,000
• Association canadienne-francaise de l'Ontario Vanier Ont	1,011,500
• Association canadienne-francaise de Regina Regina Sask	109,123
• Association culturelle franco-canadienne de la Saskatchewan Regina Sask	874,181
• Association de la presse francophone Ottawa Ont	515,000
• Association des artistes de la Saskatchewan Regina Sask	128,300
• Association des francophones du nord-ouest de l'Ontario Thunder Bay Ont	128,500
• Association des parents du programme cadre de francais Vancouver BC	220,000
• Association franco-yukonnaise Whitehorse YT	322,655
• Association francophone du Labrador Labrador City Nfld	106,700
• Association jeunesse fransaskoise inc Saskatoon Sask	185,000
• Association of Quebec Regional English Media Ste-Anne-de-Bellevue Que	167,300
• Association provinciale des parents fransaskois inc Saskatoon Sask	175,000
• Canadian Parents for French British Columbia Branch New Westminster BC	107,110
• Canadian Parents for French Ottawa Ont	278,585
• Canadian Parents for French Toronto Ont	129,500
• Carrefour francophone ltee Sudbury Ont	115,320
• Centre culturel franco-manitobain St Boniface Man	188,800
• Centre de recherche en droit prive et compare du Quebec Montreal Que	115,000
• Centre de traduction et de documentation juridiques Université d'Ottawa Ottawa Ont	285,000
• Chateauguay Valley English-Speaking Peoples' Association Huntingdon Que	120,000
• Comite de parents du Nouveau-Brunswick inc Dieppe NB	170,000
• Commission culturelle fransaskoise inc Regina Sask	200,000
• Commission nationale des parents francophones St Boniface Man	410,000
• Committee for Anglophone Social Action New Carlisle Que	155,000
• Conseil canadien de la cooperation Ottawa Ont	213,500
• Conseil de la cooperation de la Saskatchewan Regina Sask	129,000
• Conseil des organismes francophones du Toronto metropolitain Toronto Ont	105,000
• Conseil jeunesse provincial inc St Boniface Man	157,166
• Conseil provincial des societes culturelles Moncton NB	119,600
• Cooperative des montagnes ltee radio communautaire Edmundston NB	100,000
• Direction Jeunesse Ottawa Ont	251,100
• English Speaking Townshippers' Association Sherbrooke Que	245,000
• Federation acadienne de la Nouvelle-Ecosse Halifax NS	971,566
• Federation des associations de parents et d'instituteurs de langue francaise de l'Ontario Ottawa Ont	155,000
• Federation des eleves du secondaire franco-ontarien Ottawa Ont	159,000
• Federation des franco-colombiens Vancouver BC	569,600
• Federation des francophones de Terre Neuve et du Labrador St John's Nfld	337,750
• Federation des francophones hors Quebec inc Ottawa Ont	1,123,300
• Federation des jeunes canadiens francais inc Ottawa Ont	1,024,596
• Federation des jeunes francophones du Nouveau-Brunswick Moncton NB	223,450
• Federation des parents francophones de l'Alberta Edmonton Alta	220,000
• Federation des parents acadiens de la Nouvelle-Ecosse Halifax NS	218,564
• Federation franco tenoise Yellowknife NWT	394,800
• Federation nationale des femmes canadiennes-francaises Ottawa Ont	378,100
• Federation provinciale des comites de parents St Boniface Man	290,000
• Festival franco-ontarien Ottawa Ont	110,000
• Fete colombienne des enfants Surrey BC	208,000
• Francophonie jeunesse de l'Alberta Edmonton Alta	182,250
• Guides catholiques du Canada secteur francais Montreal Que	155,200
• Institut Joseph Dubuc inc Winnipeg Man	215,000
• La federation des parents francophones de Terre Neuve et du Labrador St John's Nfld	152,775
• La societe Saint-Thomas d'Aquin Summerside PEI	591,600
• Outaouais alliance inc Hull Que	123,000
• Reseau national d'action education des femmes Ottawa Ont	150,000
• Service fransaskois d'education aux adultes Gravelbourg Sask	209,000
• Services converto-braille cypihot-galarneau Hull Que	190,000
• Societe des acadiens et acadiennnes du Nouveau-Brunswick Petit Rocher NB	654,250
• Societe franco-manitobaine St-Boniface Man	679,000
• Societe nationale des acadiens Shediac NB	185,000
• Theatre du nouvel-Ontario inc Sudbury Ont	113,058
• Universite de Moncton centre de traduction et de terminologie juridiques Moncton NB	290,000
• Voice of English Quebec Quebec Que	160,000
• Youth Employment Skills Canada Inc Toronto Ont	150,288
Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $746,473	
• Association for Canadian Studies Montreal Que	270,000
Grants to voluntary organizations, Canadian institutions, individuals, the private sector and other levels of government for the purpose of furthering participation in Canadian society $14,189,091	
• Alberta Status of Women Action Committee Edmonton Alta	108,750
• Association des femmes collaboratrices St-Hubert Que	107,954
• Canadian Congress for Learning Opportunities for Women Toronto Ont	172,331
• Canadian Day Care Advocacy Association Ottawa Ont	183,317
• Canadian Research Institute for the Advancement of Women Ottawa Ont	249,214
• Dawn Canada Disabled Women's Network Richmond BC	109,466
• Federation des femmes du Quebec Montreal Que	104,720
• Federation nationale des femmes canadiennes-francaises Ottawa Ont	109,011
• Manitoba Action Committee on the Status of Women Winnipeg Man	136,000
• National Association of Women and the Law Toronto Ont	214,627
• National Watch on Images of Women in the Media Vancouver BC	179,117
• Saskatchewan Action Committee Status of Women Inc Regina Sask	138,800
• Women's Legal Education and Action Fund Ontario Branch Toronto Ont	257,198
Grant to the University of British Columbia for the establishment of a disability centre $1,000,000	
• University of British Columbia Vancouver BC	1,000,000
Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers $22,222,938	
• Atikokan Native Friendship Centre Atikokan Que	118,941
• Bonnyville Canadian Native Friendship Centre Bonnyville Alta	170,728
• Brandon Friendship Centre Inc Brandon Man	198,574
• Buffalo Narrows Friendship Centre Inc Meadow Lake Sask	168,681
• Calgary Native Friendship Society Calgary Alta	216,544
• Can-Am Indian Friendship Centre Windsor Ont	118,264
• Canadian Native Arts Foundation Toronto Ont	100,000
• Canadian Native Friendship Centre Edmonton Alta	216,430
• Cariboo Friendship Society Williams Lake BC	170,619
• Centre Okanagan Indian Friendship Society Kelowna BC	142,555

SECRETARY OF STATE—*Continued*

	$
• Centre d'amitie autochtone de Quebec Loretteville Que	183,470
• Centre d'amitie autochtone de Montreal inc Montreal Que	211,697
• Centre d'entraide autochtone de Val d'Or Val d'Or Que	195,856
• Centre d'entraide et d'amitie autochtone de Senneterre inc Senneterre Que	133,372
• Centre indien cri de Chibougamau inc Chibougamau Que	180,191
• Conseil des Atikamekw et des Montagnais Lorretteville Que	101,158
• Council for Yukon Indians Whitehorse YT	395,593
• Dauphin Friendship Centre Inc Dauphin Man	190,879
• Deh Cho Society Friendship Centre Fort Simpsom NWT	146,347
• Dene Nation Yellowknife NWT	235,690
• Femmes autochtones du Quebec inc Montreal Que	144,300
• Flin Flon Indian-Metis Friendship Association Inc Flin Flon Man	204,017
• Fort Erie Native Cultural Centre Inc Fort Erie Ont	123,351
• Fort Nelson-Liard Native Friendship Society Fort Nelson BC	115,686
• Fort St John Friendship Society Fort St John BC	138,731
• Friendship House Association of Prince Rupert Prince Rupert BC	139,891
• Grande Prairie Friendship Centre Grande Prairie Alta	169,516
• High Level Native Friendship Centre High Level Alta	129,853
• High Prairie Native Friendship Centre High Prairie Alta	138,944
• Indian Friendship Centre in Sault Ste Marie Sault Ste Marie Ont	148,272
• Indian Friendship Centre in Parry Sound Parry Sound Ont	136,650
• Indian News Media Standoff Alta	163,655
• Indian-Metis Friendship Centre of Prince Albert Corporation Prince Albert Sask	220,322
• Ingamo Hall Friendship Centre Inuvik NWT	238,848
• Ininew Friendship Centre Cochrane Ont	160,407
• Interior Indian Friendship Society Kamloops BC	170,619
• Keewatin Inuit Association Rankin Inlet NWT	209,586
• Kermode Friendship Society Terrace BC	139,891
• Labrador Friendship Centre Goose Bay Labrador Nfld	207,517
• Labrador Inuit Association Goose Bay Labrador Nfld	188,857
• Lillooet Friendship Centre Society Lillooet BC	122,091
• LLoydminster Native Friendship Centre Inc Lloydminster Alta	106,519
• Ma Mow We Tak Friendship Centre Inc Thompson Man	200,635
• Makivik Corporation Montreal Que	221,335
• Metis Association of the Northwest Territories Yellowknife NWT	228,151
• Metis Association of Alberta Edmonton Alta	382,371
• Mission Indian Friendship Centre Society Mission BC	162,153
• Moosonee Native Friendship Centre Moosonee Ont	122,958
• N'Amerind London Friendship Centre Inc London Ont	207,304
• N'Swakamok Native Friendship Center Sudbury Ont	177,534
• Napi Friendship Association Pincher Creek Alta	135,369
• National Aboriginal Communications Society Lac La Biche Alta	157,500
• National Association of Friendship Centres Ottawa Ont	533,512
• National Indian Brotherhood Cornwall Ont	178,226
• Native Canadian Centre of Toronto Toronto Ont	224,697
• Native Communications Society of Nova Scotia Sydney NS	126,705
• Native Communications Society of British Columbia Vancouver BC	121,313
• Native Council of Nova Scotia Truro NS	187,061
• Native Council of Prince Edward Island Charlottetown PEI	119,068
• Nawican Friendship Centre Dawson Creek BC	137,843
• Ne-Chee Friendship Centre Kenora Ont	172,471
• New Brunswick Aboriginal Peoples Council Fredericton NB	177,040
• Niagara Regional Native Centre Niagara on the Lake Ont	192,505
• Nishnawbe-Gamik Friendship Centre Sioux Lookout Ont	186,624
• Nistawoyou Association Friendship Centre Fort McMurray Alta	178,438
• North Bay Indian Friendship Centre North Bay Ont	171,005
• North-West Friendship Centre Inc Meadow Lake Sask	185,790
• Odawa Native Friendship Centre Inc Ottawa Ont	156,656
• Port Alberni Friendship Centre Port Alberni BC	170,619
• Portage Friendship Centre Inc Portage La Prairie Man	188,882
• Prince George Native Friendship Centre Prince George BC	196,020
• Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask	134,974
• Quesnel Tillicum Society Quesnel BC	170,619
• Red Lake Indian Friendship Centre Red Lake Ont	230,910
• Rocky Native Centre Society Rocky Mountain House Alta	139,575
• Sagitawa Friendship Centre Peace River Alta	135,369
• Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask	237,322
• Selkirk Friendship Center Inc Selkirk Man	399,908
• Sik-Ooh-Kotoki Friendship Society Lethbridge Alta	173,432
• Slave Lake Native Friendship Centre Slave Lake Alta	173,185
• Smithers Indian Friendship Center Society Smithers BC	137,843
• Soaring Eagle Friendship Centre Hay River NWT	128,246
• The Pas Friendship Centre Inc The Pas Man	190,686
• Thunder Bay Indian Youth Friendship Society Thunder Bay Ont	245,690
• Thunderbird Friendship Centre of Geraldton Geraldton Ont	330,168
• Tillicum Haus Society Nanaimo BC	162,153
• Timmins Native Friendship Center Timmins Ont	124,489
• Tree of Peace Friendship Centre Yellowknife NWT	256,402
• Uncle Gabe's Friendship Centre Fort Smith NWT	195,875
• Union of New Brunswick Indians Fredericton NB	178,223
• Union of Nova Scotia Indians Sydney NS	163,696
• United Native Friendship Centre Fort Frances Ont	172,176
• United Native Nations Friendship Society Vernon BC	122,091
• United Native Nations Society Vancouver BC	390,818
• Valley Native Friendship Centre Duncan BC	137,843
• Vancouver Indian Center Society Vancouver BC	215,889
• Victoria Native Friendship Centre Victoria BC	215,889
• Yorkton Friendship Centre Yorkton Sask	172,004
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital $253,000	
Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage $2,349,588	
• Blake Cassels Graydon in Trust Ottawa Ont	580,000
• Productions Hugo De Pot Itee Longueuil Que	118,911
Payments under Lieutenant-Governors Superannuation Act $222,471	
Supplementary retirement benefits—Former Lieutenant-Governors $70,086	
Contributions in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools $250,684,749	
• Council of Ministers of Education Canada Toronto Ont	20,283,926
• Federation of Independent School Association of British Colombia Vancouver BC	497,664
• Lycee Claudel Ottawa Ont	200,341
• Manitoba Federation of Independent Schools Winnipeg Man	145,053
• Minister of Finance Province of British Columbia Victoria BC	10,392,286
• Minister of Finance Province of New Brunswick Fredericton NB	25,769,434
• Minister of Finance Province of Saskatchewan Regina Sask	11,600,150
• Ministre des finances Province de Quebec Quebec Que	76,861,042
• Newfoundland Exchequer Account St John's Nfld	3,979,317
• Provincial Treasurer Province of Alberta Edmonton Alta	10,063,017
• Provincial Treasurer Province of Nova Scotia Halifax NS	8,716,214
• The Toronto French School Toronto Ont	223,783
• Treasurer of Ontario Toronto Ont	66,869,588
• Tresorier provincial Province de l'Ile-du-Prince-Edouard Charlottetown PEI	4,673,602
• Tresorier provincial Province du Manitoba Winnipeg Man	9,868,420
Contributions in respect of programs relating to the use of official languages in areas of territorial responsibility $1,989,450	

SECRETARY OF STATE—*Continued*

	$
• Government of the Northwest Territories Yellowknife NWT ..	1,034,450
• Government of the Yukon Territory Whitehorse YT	955,000
Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $1,058,615	
• Canadian Association of Second Language Teachers Winnipeg Man	147,907
• Canadian Parents for French Ottawa Ont	148,280
• Commission nationale des parents francophones St Boniface Man	176,400
Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages $13,569,170	
• Centre communautaire Sainte-Anne Fredericton NB	112,500
• Centre culturel francophone de Vancouver Vancouver BC	154,000
• Conseil communautaire Beausoleil inc Newcastle NB	125,000
• Conseil communautaire Samuel-de-Champlain inc Saint John NB	112,500
• Cooperative des montagnes ltee radio communautaire Edmunston NB	471,975
• Cooperative des publications fransaskoises Regina Sask	228,000
• Federation culturelle canadienne francaise Ottawa Ont	365,900
• Government of the Northwest Territories Yellowknife NWT ..	2,138,027
• Government of the Yukon Territory Government Leader Whitehorse YT	550,528
• Ministre des finances Province de Quebec Quebec Que	550,200
• Province du Nouveau-Brunswick ministere de la sante et des services communautaires Fredericton NB	1,450,000
• Provincial Treasurer Province of Manitoba Winnipeg Man	821,224
• Radio Clare Saulnierville NS	191,107
• Societe maison de la francophonie de Vancouver Vancouver BC	630,000
• Tresorier provincial Province de la Saskatchewan Regina Sask	350,642
• Tresorier provincial Province de l'Ile-du-Prince-Edouard Charlottetown PEI	1,528,182
• Tresorier provincial Province de l'Ontario Toronto Ont	1,589,966
• Western Diversification Office Ottawa Ont	108,250
Post-secondary education payments to the provinces and territories pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act $1,861,531,072 **(see APPENDIX 7)**	
• Government of the Northwest Territories Yellowknife NWT ..	4,682,250
• Government of the Yukon Territory Whitehorse YT	2,586,000
• Minister of Finance Province of Nova Scotia Halifax NS	83,370,714
• Minister of Finance Province of Prince Edward Island Charlottetown PEI	12,148,750
• Minister of Finance Province of New Brunswick Fredericton NB	67,835,285
• Minister of Finance Province of British Columbia Victoria BC	289,636,429
• Ministre des finances Province de Quebec Quebec Que	308,952,000
• Newfoundland Exchequer Account St John's Nfld	53,671,714
• Provincial Treasurer Province of Saskatchewan Regina Sask	93,948,572
• Provincial Treasurer Province of Manitoba Winnipeg Man	101,950,375
• Provincial Treasurer Province of Alberta Edmonton Alta	242,238,858
• Treasurer of Ontario Toronto Ont	600,510,125
The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act $442,419,260	
Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $775,875	
• Tele-Universite—Universite du Quebec Quebec Que	100,000
Contributions to voluntary organizations, Canadian institutions, individuals, and private sector and other levels of government for the purpose of furthering participation in Canadian society $4,990,927	
• Association of Canadian Community Colleges Toronto Ont ...	200,000
• Canadian Disability Rights Council Winnipeg Man	125,000
• Canadian 4-H Council Ottawa Ont	354,969
• Coalition of Provincial Organizations of the Handicapped Winnipeg Man	435,000
• Council for Canadian Unity Ottawa Ont	1,069,000
• Echange sur les etudes canadiennes Saanichton BC	112,000
• National Action Committee on the Status of Women Toronto Ont	396,000
• Society for Educational Visits and Exchanges in Canada Nepean Ont	620,885
• Walter Dinsdale Centre for the Empowerment of Canadians with Disabilities Calgary Alta	320,000
• Western Diversification Office Ottawa Ont	121,250
• YMCA of Metropolitan Toronto Toronto Ont	821,000
Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres $22,744,799	
• Aboriginal Multi-Media Society of Alberta Edmonton Alta	403,200
• Alliance autochtone du Quebec inc Hull Que	321,574
• Baffin Region Inuit Association Iqaluit NWT	225,513
• Battlefords Indian and Metis Friendship Centre North Battleford Sask	165,242
• Centre d'amitie autochtone de La Tuque La Tuque Que	124,431
• Federation of Saskatchewan Indians Inc Saskatoon Sask	385,094
• Fort Erie Native Cultural Centre Inc Fort Erie Ont	223,125
• Government of the Yukon Territory Whitehorse YT	720,000
• Government of the Northwest Territories Yellowknife NWT ...	3,288,736
• Indian and Metis Friendship Centre of Winnipeg Inc Winnipeg Man	159,787
• Indian Association of Alberta Edmonton Alta	311,780
• Inuit Broadcasting Corporation Ottawa Ont	1,856,400
• Inuit Tapirisat of Canada Ottawa Ont	532,626
• Inuvialuit Communications Society Inuvik NWT	531,700
• Inuvialuit Regional Corporation Inuvik NWT	195,784
• James Bay Cree Communications Society Chibougamau Que ..	352,800
• Kikinahk Friendship Centre La Ronge Sask	135,569
• Kitikmeot Inuit Association Yellowknife NWT	209,586
• Lynn Lake Friendship Centre Inc Lynn Lake Man	142,698
• Manitoba Metis Federation Inc Winnipeg Man	531,555
• Metis National Council Saskatoon Sask	267,738
• Metis Society of Saskatchewan Inc Saskatoon Sask	601,311
• Micmac Native Friendship Centre Halifax NS	147,334
• Missinipi Broadcasting Corporation La Ronge Sask	436,800
• Moose Jaw Native Friendship Centre Moose Jaw Sask	109,916
• National Association of Friendship Centres Ottawa Ont	162,930
• Native Communications Inc Thompson Man	856,800
• Native Communications Society Northern Broadcasting Terrace BC	436,800
• Native Communications Society of the Western Northwest Territories Yellowknife NWT	436,800
• Native Council of Canada Ottawa Ont	519,187
• Native Women's Association of Canada Ottawa Ont	457,000
• Northern Native Broadcasting Yukon Whitehorse YT	1,344,000
• Okalakatiget Society Happy Valley Labrador Nfld	535,800
• Ontario Metis and Aboriginal Association Sault Ste Marie Ont	514,510
• Pauktuutit—Inuit Women's Association Ottawa Ont	333,000
• Regina Friendship Centre Corporation Regina Sask	220,241
• Sappujjijit Friendship Centre Rankin Inlet NWT	119,249
• Skookum Jim Friendship Centre Whitehorse YT	130,029
• Societe de communication Atikamekw-Montagnais Wendake Que	772,800
• Taqramiut Nipingat Incorporated Dorval Que	1,212,412
• Wawatay Native Communications Society Sioux Lookout Ont .	1,344,000

SECRETARY OF STATE—*Continued*

	$
Canadian Centre for Management Development $186,335	
Canadian Centre for Management Development $186,335	
• Institute of Public Administration of Canada Ottawa Ont	162,000
Ministry of State (Multiculturalism and Citizenship) $52,398,102	
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $22,911,735	
• Affiliation of Multicultural Societies and Service Agencies of British Columbia Vancouver BC	103,500
• Canadian Association of Broadcasters Ottawa Ont	196,050
• Canadian Association of Chiefs of Police Ottawa Ont	153,530
• Canadore College of Applied Arts and Technology North Bay Ont	219,690
• Citizenship Council of Manitoba Inc Winnipeg Man	130,000
• Federation of Canadian Municipalities Ottawa Ont	150,000
• Halifax County Bedford District School Board Lower Sackville NS	100,000
• Hastings Institute Inc Vancouver BC	150,000
• League for Human Rights of B'Nai Brith Canada Downsview Ont	108,450
• MOSAIC Multi-Lingual Orientation Service Association for Immigrant Communities Vancouver BC	100,974
• Multicultural Council of Saskatchewan Inc Regina Sask	110,000
• Ontario Institute for Studies in Education Toronto Ont	125,882
• Prince Edward Island Multicultural Council Charlottetown PEI	109,000
• Ukrainian Canadian Congress Winnipeg Man	1,532,000
• Young Men's Christian Association Canada Ottawa Ont	158,515
Grants to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities $19,255,496	
• Abcanada Foundation Rexdale Ont	287,592
• Actra Performers for Literacy Toronto Ont	163,132
• Alberta Association of Adult Literacy Edmonton Alta	100,000
• Artic College Yellowknife NWT	125,000
• Canadian Advertising Foundation Toronto Ont	137,500
• Canadian Association For Adult Education Toronto Ont	246,125
• Canadian Commission for the United Nations Educational Scientific and Cultural Organization Ottawa Ont	123,000
• Canadian Council on Social Development Ottawa Ont	128,000
• Canadian Federation of Labour Ottawa Ont	100,000
• Canadian Human Rights Foundation Montreal Que	106,280
• Canadian Library Association Ottawa Ont	301,705
• Canadian Literacy Thesaurus Coalition Toronto Ont	129,375
• Centre for Integrated Education and Community Toronto Ont	105,577
• Coalition of National Voluntary Organizations Ottawa Ont	119,700
• College communautaire de Dieppe Dieppe NB	165,000
• Cypress Hills Regional College Swift Current Sask	100,000
• Education Permanente Faculte St-Jean Edmonton Alta	100,000
• Federation des francophones hors Quebec Inc Ottawa Ont	107,430
• Forevergreen Film and Television Productions Inc Ottawa Ont	129,000
• Frontier School Division No 48 Winnipeg Man	100,000
• George Brown College Toronto Ont	150,000
• Holland College Charlottetown PEI	120,000
• Independent Learning Centre Sudbury Board of Education Sudbury Ont	100,000
• Institut canadian d'education des adultes Montreal Que	279,625
• Institute for Educational Research and Development St John's Nfld	125,000
• John Howard Society of Canada Ottawa Ont	120,000
• Learning Disabilities Association of Canada Ottawa Ont	170,000
• Literacy Workers Alliance of Manitoba Brandon Man	150,000
• National Film Board Montreal Que	229,550
• New Brunswick Community College of Woodstock Woodstock NB	190,000
• Northwest Territories Literacy Council Iqaluit NWT	100,000
• Nova Scotia Community College Halifax Campus Halifax NS	392,746
• One Voice Seniors Network Ottawa Ont	139,625
• Ontario Literacy Coalition Toronto Ont	193,375
• Ottawa Board of Education The Learning Centre Ottawa Ont	133,000
• Peter Gzowski Invitational Golf Tournaments Toronto Ont	107,000
• Read Canada Toronto Ont	151,666
• Regroupement des groupes populaires en alphabetisation du Quebec inc Montreal Que	375,600
• Regroupement des groupes francophones d'alphabetisation populaire de l'Ontario Toronto Ont	197,650
• Saskatchewan Federation of Labour Regina Sask	169,300
• Saskatchewan Literacy Network Saskatoon Sask	100,000
• Societe de radio television du Quebec Radio-Quebec Montreal Que	166,000
• TV Ontario Toronto Ont	100,000
• United Nations Association in Canada Ottawa Ont	348,420
• United Way Ottawa Ont	127,940
• University of Ottawa Human Rights Research and Education Centre Ottawa Ont	155,834
• Vancouver Community College Vancouver BC	206,168
• World Literacy of Canada Toronto Ont	240,225
• Yukon College Whitehorse YT	241,050
Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development $3,941,016	
• Canada Council for Multicultural and Intercultural Education Ottawa Ont	185,525
• Canadian Ethnocultural Council Ottawa Ont	266,500
• Cross Cultural Communication Centre Toronto Ont	105,000
• Dalhousie University Halifax NB	400,000
• Government of Manitoba Culture Heritage and Recreation Winnipeg Man	100,000
• Harambee Centres Canada Toronto Ont	120,000
• Ontario Council of Agencies Serving Immigrants Toronto Ont	155,000
• Tarasiuk Andrey Chysta Productions Inc Toronto Ont	200,000
• Universite de Montreal Montreal Que	400,000
• Universite du Quebec a Montreal Montreal Que	400,000
• University of British Columbia Vancouver BC	400,000
• Western Diversification Office Ottawa Ont	141,295
Contributions to the voluntary sector, professional organizations universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities $6,289,855	
• Canadian Council on Social Development Ottawa Ont	659,685
• Canadian National Institute for the Blind Toronto Ont	760,000
• Frontier College Toronto Ont	315,000
• Laubach Literacy of Canada St John NB	315,000
• Metropolitan Toronto Library Board Toronto Ont	160,120
• Ministere de l'education du Quebec Quebec Que	2,122,086
• Movement for Canadian Literacy Ottawa Ont	315,000
• University of Ottawa Human Rights Research and Education Centre Ottawa Ont	1,495,814
Social Sciences and Humanities Research Council $81,595,000	
Research grants $30,932,614	
• Fremonts J Montreal Que	138,706
• Kallman H Toronto Ont	124,998
• Kooyman B Calgary Alta	136,676
• Kelley J Calgary Alta	121,944
Major research grants $3,687,974	
• Beugnot B Montreal Que	105,050
• Bouchard G Chicoutimi Que	285,228
• Cook G R Toronto Ont	750,000
• Dean W G Toronto Ont	261,499
• Edwards M J Ottawa Ont	185,874
• Griffiths C T Burnaby BC	110,000
• Healy A D Toronto Ont	305,078
• Keillor E Ottawa Ont	105,528

SECRETARY OF STATE—*Concluded*

	$
• Legare J Montreal Que	100,000
• Lefebvre C Montreal Que	138,964
• Lemire M Ste-Foy Que	120,000
• Lovejoy P E North York Ont	145,418
• Lowenstamm J Montreal Que	220,860
• Major J L Ottawa Ont	250,000
• Mcconica J K Toronto Ont	116,810
• Redford D B Toronto Ont	160,920
• Smith J C Vancouver BC	217,124
Presidential grants $136,423	
Canadian Research Institutes Abroad $275,000	
• Canadian Mediterranean Institute Ottawa Ont	200,000
Major editorial grants $1,238,175	
• Poirier P H Quebec Que	260,772
• Université Laval Ste-Foy Que	387,884
• Universite de Sherbrooke Sherbrooke Que	148,670
• University of Toronto Toronto Ont	286,218
General research grants $4,987,646	
• Carleton University Ottawa Ont	133,706
• Concordia University Montreal Que	118,061
• Queen's University Kingston Ont	142,009
• McGill University Montreal Que	218,643
• McMaster University Hamilton Ont	153,226
• O.I.S.E. Toronto Ont	111,796
• Simon Fraser University Burnaby BC	117,398
• Universite Laval Ste-Foy Que	354,323
• Universite de Montreal Montreal Que	333,152
• Universite d'Ottawa Ottawa Ont	165,078
• Universite du Quebec a Montreal Montreal Que	308,932
• University of Alberta Edmonton Alta	162,796
• University of British Columbia Vancouver BC	325,183
• University of Calgary Calgary Alta	131,631
• University of Guelph Guelph Ont	116,417
• University of Toronto Toronto Ont	284,898
• University of Victoria Victoria BC	108,364
• University of Waterloo Waterloo Ont	153,670
• University of Western Ontario London Ont	174,028
• York University North York Ont	155,276
Matching grants $521,815	
Learned Journals $2,069,613	
Aid to Scholarly Publications $1,076,000	
• Canadian Federation for the Humanities Ottawa Ont	538,000
• Social Sciences Federation of Canada Ottawa Ont	538,000
Aid to Scholarly Conferences in Canada $1,006,990	
Aid to Scholarly Associations $872,994	
Aid to Umbrella Organizations $1,052,289	
• Canadian Federation for the Humanities Ottawa Ont	476,879
• Social Sciences Federation of Canada Ottawa Ont	529,410
Doctoral Fellowships $11,062,529	
Doctoral Fellowship Renewals $5,223,856	
Bora Lanskin Fellowship $27,500	
Canada Research Fellowships $3,453,138	
Postdoctoral Fellowship $2,435,694	
Postdoctoral Fellowship Renewals $1,935,714	
Special MA Scholarships $5,670	
Jules and Gabrielle Leger Fellowship $25,000	
Travel Grants for International Congresses $99,000	
Travel Grants for International Representations $101,025	
Aid to Small Universities $595,460	
Women and Work $1,083,108	
Education and Work in a Changing Society $1,450,689	
Canadian Studies Research Tools $1,830,515	
• Canadian Institute for Historical Micro Reproductions Ottawa Ont	175,000
Population Aging $30,757	
Specialized Research Collections $744,334	
Managing the Organization in Canada $375,352	
Family and the Socialization of Children $836,607	
Human Context of Science and Technology $225,306	
Managing for Global Competitiveness $754,748	
Applied Ethics $512,148	
Science and Technology Policy $269,097	
Joint Initiatives—Global Change $42,000	
Multiculturalism $30,000	
Aboriginal Affairs $200,000	
Law and Social Issues $90,000	
Chairs Management of Technological Change $98,220	
Networks of Centres of Excellence $200,000	

SOLICITOR GENERAL $47,830,858

Department $4,113,532

Grant to the Canadian Association of Chiefs of Police $49,000	
Grant to the John Howard Society $50,000	
Grant to the Canadian Criminal Justice Association $122,500	
Grants to Authorized After-Care Agencies $1,782,589	
• Association des services de rehabilitation social du Quebec Montreal Que	142,100
• Canadian Association of Elizabeth Fry Societies Ottawa Ont	590,597
• Canadian Criminal Justice Association Ottawa Ont	112,700
• John Howard Society of Canada Ottawa Ont	616,400
• St Leonard's Society of Canada Mississauga Ont	117,992
Core Funding to National Voluntary Organizations $343,750	
• Canadian Training Institute Downsview Ont	143,100
Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General $1,765,693	
• Solicitor General of Nova Scotia Halifax NS	110,750

Correctional Service $8,188,849

Pensions and other benefits $70,127	
Penitentiary inmates accident compensation $54,954	
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $1,273,311	
• Treasurer of Alberta Edmonton Alta	230,000
• John Howard Society of Ontario Toronto Ont	129,314
• M2/W2 Calgary Alta	107,475
• Religieuses Notre-Dame du Bon Pasteur Port Cartier Que	140,487
Contributions towards construction done by provinces or municipalities $6,790,457	
• Government of British Columbia Victoria BC	3,802,794
• Minister of Finance Winnipeg Man	600,844
• Treasurer of Ontario Toronto Ont	1,027,500
• Burnaby Correctional Centre for Women Burnaby BC	1,267,862

Royal Canadian Mounted Police $35,528,477

Grant to the Royal Canadian Mounted Police Veteran's Association $2,500	
Grant to the International Association of Chiefs of Police $1,804	
Payments in the nature of Workmen's Compensation to survivors of members of the Royal Canadian Mounted Police killed while on duty $772,352	

SOLICITOR GENERAL—*Concluded*

	$
Pensions under the Royal Canadian Mounted Police Continuation Act $9,616,853	
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $4,702,097	
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $84,777	
Contributions to non-RCMP candidates attending Canadian Police College $381,189	
Supplementary Retirement Benefit Act Annuities $19,966,905	

SUPPLY AND SERVICES $249,680,370 [6]

Department $249,680,370

Transfer payments to provinces participating in the Reciprocal taxation Program—Sales and Consumption Tax $241,325,427	
Motor Vehicle Registration Fees $4,557,436	
Equalization Payments $1,303,000	
Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology $2,494,507	
• The Youth Science Foundation Ottawa Ont	100,000

TRANSPORT $1,009,876,675

Department $224,312,478

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $17,815,157	
• Province of British Columbia Victoria BC	17,815,157
Grant to the Institute of Risk Research at the University of Waterloo, in furtherance of the objectives of the research and development program of Transport Canada to assist in the development of risk research information and methology, including information on risks associated with the transportation of dangerous goods $50,000	
Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150	
Grants to Institutions Assisting Sailors $12,300	
Grant to the Canada Safety Council for the promotion of boating safety $1,667	
Grant to the Canadian Port and Harbour Association $5,000	
Aero Club of Canada (formerly Royal Canadian Flying Clubs Association) $25,000	
Grant to l'Association des gens de l'air du Quebec Inc for the promotion of Quebec's interest in the aviation field $4,000	
Grant to National Transportation Week Committee $20,000	
Contributions to the Roads and Transportation Association of Canada $184,920	
• Roads and Transportation Association of Canada Ottawa Ont	184,920
Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development to the Provinces of Newfoundland, Prince Edward Island and Quebec (Economic and Regional Development Agreement) $57,933,889	
• Gouvernement du Quebec Quebec Que	10,735,591
• Province of Newfoundland and Labrador St John's Nfld	45,056,899
• Province of Prince Edward Island Charlottetown PEI	2,078,899
Contributions for ferry and coastal passenger and freight services $12,176,672	
• Coastal Transport Ltd Saint John NB	259,000
• Northern Cruiser Co Ltd St John's Nfld	1,141,069
• Northumberland Ferries Ltd Charlottetown PEI	8,006,639
• Puddister Trading Co Ltd St John's Nfld	524,827
• Sail Labrador Ltd St John's Nfld	458,755
• Traversier CTMA Ferry Cap-aux-Meules Que	1,786,382
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $15,064,077	
• The Canadian Wheat Board Winnipeg Man	15,064,077
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways $1,652,181	
• Canadian National Railways Montreal Que	1,652,181
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1989 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act $1,813,761	
• Canadian National Railways Montreal Que	1,813,761
Payments for a program of assistance for the transportation of disabled persons $597,673	
Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development $864,802	
• Bombardier Inc Boucherville Que	300,991
• Hydro Quebec Montreal Que	130,726
Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead highway and to encourage, from a regional economic perspective, industrial development and tourism $13,487,750	
• Province of British Columbia Victoria BC	7,809,707
• Province of Manitoba Winnipeg Man	3,546,701
• Province of Saskatchewan Regina Sask	2,131,342
Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers $5,593,153	
• Government of Northwest Territories Yellowknife NWT	473,500
• Province of Alberta Edmonton Alta	700,946
• Province of British Columbia Victoria BC	250,000
• Province of Manitoba Winnipeg Man	373,256
• Province of New Brunswick Fredericton NB	850,000
• Province of Newfoundland and Labrador St John's Nfld	480,942
• Province of Nova Scotia Halifax NS	467,678
• Province of Ontario Toronto Ont	500,000
• Province of Prince Edward Island Charlottetown PEI	291,516
• Province of Saskatchewan Regina Sask	449,928
• Regie de l'Assurance Automobile du Quebec Sillery Que	311,467
• Yukon Government Whitehorse YT	443,919
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging from a regional economic perspective, industrial development and tourism: Provinces of Quebec, New Brunswick and Nova Scotia $39,995,466	
• Province of New Brunswick Fredericton NB	24,346,366
• Province of Nova Scotia Halifax NS	15,649,100
Contribution to Borden Mercantile Co Ltd to facilitate closure of CN's Cowichan Subdivision rail line on Vancouver Island $168,000	
• Borden Mercantile Co Ltd Victoria BC	168,000
Manitoba ERDA—Payment to the Transportation Industry Development Advisory Committee for the purpose of funding a delayed 1989-90 invoice $539	

TRANSPORT—*Continued*

	$
Contribution to the Canadian Red Cross Society in respect of its boating safety program $250,000	
• The Canadian Red Cross Society Toronto Ont	250,000
Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $1,221,251	
• Canadian Marine Rescue Auxiliary Halifax NS	176,135
• Canadian Marine Rescue Auxiliary Pickering Ont	185,946
• Canadian Marine Rescue Auxiliary Quebec Que	185,796
• Canadian Marine Rescue Auxiliary St John's Nfld	115,786
• Canadian Marine Rescue Auxiliary Vancouver BC	266,317
• Johnson and Higgins Faber Ltd Toronto Ont	291,271
Contribution to the Council of Forest Industries of British Columbia in respect of the waterborne debris abatement program $90,000	
Contribution to the District of Port Hardy to partially fund a study to develop an industrial land and water use plan for the district including the Port of Port Hardy $5,000	
Additional funding to complete the contribution for the protection of piers of the Laviolette Bridge (Quebec ERDA) $3,321	
Contribution to the International Maritime Organization (IMO) Gulf Disaster Fund $250,000	
• International Maritime Organization London England	250,000
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $342,787	
• International Civil Aviation Organization Copenhagen Denmark	342,787
Contributions to flying clubs, schools and instructors $94,110	
Contribution to Air Cadet League of Canada for Cadet training scholarships $25,000	
Contribution to La Societe de developpement de la Baie James (SDBJ) for the construction of a facility to house a Flight Service Station (FSS) at La Grande Riviere Airport (LG2) $1,900,000	
• Societe de developpement de la Baie James Matagami Que	1,900,000
Contributions for the operations of municipal or other airports $13,932,793	
• Charlo Airport Commission Inc Charlo NB	894,000
• Churchill Falls (Labrador) Ltd St John's Nfld	415,000
• City of Brandon Brandon Man	412,731
• City of Cranbrook Cranbrook BC	817,967
• City of Dawson Creek Dawson Creek BC	527,800
• City of Flin Flon Flin Flon Man	234,910
• City of Prince Albert Prince Albert BC	232,339
• Corporation Municipale de Natashquan Natashquan Que	208,000
• Distric of Campbell River Campbell River BC	356,604
• District of Lynn Lake Lynn Lake Man	328,180
• District of Mystery Lake Thompson Man	279,259
• Government of the Northwest Territories Yellowknife NWT	230,222
• Manitoba Hydro Gillam Man	261,217
• Miramichi Airport Commission Ltd New Castle NB	662,000
• Moosonee Development Area Board Moosonee Ont	262,320
• Municipalite de la Basse Cote Nord du Blanc Sablon Que	156,000
• Municipalite de la Basse Cote Nord Chevery Que	138,000
• Municipalite Havre-St-Pierre Havre-St-Pierre Que	219,000
• Pembroke and Area Airport Commission Pembroke Ont	321,867
• Province of Alberta Edmonton Alta	252,500
• Province of Manitoba Winnipeg Man	178,700
• Regional Municipality of Hamilton-Wentworth Hamilton Ont	692,098
• The Corporation of the City of Sudbury Sudbury Ont	1,284,320
• The Toronto Harbour Commission Toronto Ont	1,114,500
• The Town of Dauphin Dauphin Man	195,407
• The Town of Dryden Dryden Ont	883,678
• The Town of Fort Frances Fort Frances Ont	163,408
• The Town of Peace River Peace River Alta	473,183
• The Town of Rainbow Lake Rainbow Lake Alta	128,000
• Ville de Gaspe Gaspe Que	515,985
• Ville de Rouyn Rouyn Que	573,000
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities: Newfoundland--Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Red Bay, Rigolet, Port Hope Simpson, Postville and Hopedale) $843,917	
• Province of Newfoundland and Labrador St John's Nfld	843,917
Contributions to Quebec—Nouveau Quebec Inuit airports $7,628,647	
• Governement du Quebec Quebec Que	7,628,647
Contributions to other airports including Manitoba ERDA $336,300	
• La Ville de Joliette Joliette Que	336,300
Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $11,653,239	
• Columbia Valley Airport Society Fairmont BC	225,000
• County of Strathcona Sherwood Park Alta	875,370
• District of Chilliwack Chilliwack BC	154,194
• District of Mackenzie Mackenzie BC	336,572
• District of Powell River Powell River BC	140,495
• La Regie Intermunicipale de l'Aeroport de Dolbeau St Methode Que	119,652
• La Ville de La Tuque La Tuque Que	145,200
• La Ville de St Georges-de-Beauce St Georges-de-Beauce Que	1,630,330
• La Ville de Ste-Anne-des-Monts Ste-Anne-des-Monts Que	153,870
• Moosonee Development Area Board Moosonee Ont	653,736
• Municipality of Snipe Lake Eston Sask	206,045
• Province of Newfoundland and Labrador St John's Nfld	719,924
• Regie Aeroportuaire Regionale des Cantons de l'est Bromont Que	396,299
• Regional District of North Okanagon Vernon BC	504,492
• Small Business Development Corporation Halifax NS	168,737
• The Corporation of the City of Brantford Brantford Ont	292,500
• The Corporation of the City of Marathon Marathon Ont	113,850
• The Corporation of the City of Nelson Nelson BC	378,800
• The Corporation of the City of Stratford Stratford Ont	411,758
• The Corporation of the Township of Nakina Nakina Ont	194,847
• The Corporation of the Village of Pemberton Pemberton BC	467,864
• The Corporation of the Village of Valemont Valemont BC	406,552
• The Municipality of the County of Kings Waterville NS	116,550
• The Town of Luseland Luseland Sask	415,800
• The Town of Rainbow Lake Rainbow Lake Alta	173,610
• The Town of Tofield Tofield Alta	244,672
• The Town of Weyburn Weyburn Sask	120,000
• Yukon Government Whitehorse YT	847,138
Contribution payments in support of grade separations approved under the Railway Safety and Railway Relocation and Crossing Acts $6,171,899	
• City of Chatham Chatham NB	500,000
• City of Kingston Kingston Ont	1,048,711
• Corporation of the Town of Oakville Oakville Ont	2,000,000
• Gouvernement du Quebec Quebec Que	115,000
• Province of Alberta Edmonton Alta	2,500,000
Payments in support of crossing improvements approved under the Railway Safety Act $9,785,948	
• Canadian National Railways Montreal Que	5,801,410
• Canadian Pacific Limited Montreal Que	2,822,179
• City of Thunder Bay Thunder Bay Ont	134,210
• Corporation of the City of Burlington Burlington Ont	205,238
• Corporation of the City of Kenyon Alexandria Ont	146,560
• District of Surrey Surrey BC	146,580

TRANSPORT—*Continued*

	$
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program $60,917	
Contribution to the Operation Lifesaver in support of a Canada-wide safety information program on the dangers at rail/highway level crossings $150,000	
• Railway Association of Canada Montreal Que	150,000
Contributions towards the costs of airport devolution feasibility studies $49,169	
Contribution to allocation to the Airport Transfer Task Force in 1990-91 for the purpose of making a contribution to Aeroports de Montreal (Quebec ERDA) $200,000	
• Conseil de l'Aeroport Internationale de Montreal Dorval Que	200,000
Contribution to the International Aviation Management Training Institute (IAMTI) for the implementation of a National Aviation Management Training Program $90,000	
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963) $1,762,023	
• Canadian National Railway Company Montreal Que	1,762,023

Grain Transportation Agency Administrator $1,624,388

Contributions under the System Improvement Reserve Fund $1,624,388	
• Alberta Wheat Pool Calgary Alta	474,487
• Manitoba Pool Elevators Winnipeg Man	217,620
• Saskatchewan Wheat Pool Regina Sask	339,153
• United Grain Growers Winnipeg Man	261,300

National Transportation Agency $783,939,809

Maritime Freight Rates Act $10,695,826	
• Canadian National Railways Montreal Que	9,985,473
• Canadian Pacific Ltd Montreal Que	547,512
Payments to railway companies under the Western Grain Transportation Act $644,937,233	
• BC Rail Vancouver BC	2,341,322
• Canadian National Railways Montreal Que	335,701,314
• Canadian Pacific Ltd Montreal Que	304,888,377
• Central Western Railway Corp Edmonton Alta	1,659,158
• Southern Rails Cooperative Ltd Avonlea Sask	347,062
Payments to railway and transportation companies under the Railway Act $20,291,148	
• Algoma Central Railway Sault Ste Marie Ont	2,550,781
• Canadian National Railways Montreal Que	14,944,434
• Canadian Pacific Ltd Montreal Que	1,113,080
• Quebec North Shore and Labrador Rly Sept Iles Que	1,682,853
Payments to railway companies under the National Transportation Act 1987 $20,948,348	
• Canadian National Railways Montreal Que	14,297,334
• Canadian Pacific Ltd Montreal Que	6,651,014
Payments to railway marine and trucking companies under the Atlantic Region Freight Assistance Act $87,067,254	
• A & M Transport 1987 Ltd Havelock NB	219,201
• Albany Cartage Co Ltd Havelock NB	170,555
• Armour Transport Inc Moncton NB	745,610
• Arnold Bros Transport Ltd Winnipeg Man	119,594
• Atpro Trucking Co Saint John NB	662,401
• Bakery Transport Inc Halifax NS	600,951
• Bayview Transport Ltd Saint John NB	132,739
• Bedford Transport Ltd Halifax NS	224,986
• Big Wheels Trans & Leasing Ltd Kensington PEI	1,736,599
• Black's Harbour Transfer Ltd Black's Harbour NB	153,102
• BMC Ltd Saint John NB	421,349
• Brookville Transport Ltd Saint John NB	202,187
• Brunswick Bulk Transport Ltd Dartmouth NS	131,082
• Burgess Contracting Ltd Havelock NB	143,451
• Burns Foods Transport Ltd Calgary Alta	109,803
• CTMA Express Ltee Iles de la Madeleine Que	159,423
• Caldwell Transport Ltd Saint John NB	195,739
• Canadian Pacific Express & Transport Ltd Moncton NB	1,737,486
• Carleton County Brokerage Co Ltd Hartland NB	102,900
• Carleton Enterprises Ltd Florenceville NB	119,589
• Cement Cartage Co Ltd Havelock NB	272,476
• Chabot et Desmarais Inc St Agapit Que	125,075
• Choice Reefer System Ltd Sterling Ont	110,728
• Commercial Highway Services Ltd Waverley NS	136,534
• Conrad's Transport Ltd Dartmouth NS	122,443
• Constructions F Morin Inc Pohenegamook Que	134,497
• D & N Truck Lines Ltd Newcastle NB	403,562
• David Brown United Ltd Waterville NS	257,262
• Day & Ross Inc Hartland NB	3,881,958
• Day & Ross Nfld Ltd St John's Nfld	192,921
• Delco Enterprises Ltd Saint Antoine NB	113,409
• Diamond's Transfer Ltd Moncton NB	100,591
• Distrans Inc Charlesbourg Que	150,248
• EDF Transport Ltd c/o Scotsburn Co-Op Scotsburn NS	896,468
• Eassons Transport Ltd Berwick NS	365,507
• Expediteur Japiro Inc Montmagny Que	185,122
• FP Transport Ltd Moncton NB	134,036
• Fernand Gosselin Inc St Romuald Que	429,147
• Florist Transport Ltd Falmouth NS	147,641
• GBR Holdings Ltd Oxford NS	106,967
• Gerald Battist Trucking Ltd Pictou NS	286,624
• Grand Falls Central Rly Co Ltd Grand Falls NB	148,153
• Greer Hunt Trucking Paradise Nfld	172,942
• HE Fisher Ltd Moncton NB	236,136
• Harold B Legge Transport Ltd Port Williams NS	250,390
• Harris Victor C Wolfville NS	118,666
• Higgins Trucking Ltd Chipman NB	101,285
• Hillmans Transfer Sydney NS	197,303
• Interlait Inc St Agapit Que	160,720
• JP MacInnis Trucking Ltd Whycocomagh NS	107,461
• JW Baughan Ltd Sackville NB	240,602
• Jardine Transport Ltd Fredericton NB	102,036
• Jim Brophy Ltd Holyrood Nfld	130,959
• Jumbo Motor Express Ltd Etobicoke Ont	594,734
• K & T Transport Ltd Plaster Rock NB	137,359
• Ken Giberson Transport Ltd Newcastle NB	214,050
• Kingsco Transport Ltd Sussex NB	120,129
• Klunski Transport Inc Fredericton NB	284,450
• L'Islet Express Inc St Eugene Que	106,148
• Leo Dussault Transport Ltee Donnacona Que	261,188
• Les Industries Alex Couture Inc St Romuald Que	322,675
• Les Transport L Martin & Fils Inc Riviere-du-Loup Que	101,873
• Les Transports J Bujold Inc Pointe Au Pere Que	151,182
• Maritime Ontario Freight Lines Ltd Mississauga Ont	907,071
• Matane Gaspesie Transport Inc Matane Que	297,342
• McAuley's Transfer Ltd Centreville NB	277,028
• McNeil's Transport Ltd Mount Pearl Nfld	314,722
• Merks Farms Ltd Wolfville NS	110,187
• Midland Newfoundland Ltd Moncton NB	225,713
• Midland Transport Ltd Moncton NB	3,438,701
• Milltown Trucking Co Ltd St Stephen NB	330,813
• New Brunswick Quebec Transport Ltd Grand Falls NB	103,321
• Noel Godbout Transport Ltee St Quentin NB	134,850
• Parent Lumber Ltd St Quentin NB	151,078
• Pole Star Transport Inc Hantsport NS	513,500
• Provincial Carriers Ltd Mont Pearl Nfld	147,769
• Provincial Express Inc St John's Nfld	109,733
• Quinnsway Transport Ltd Mount Pearl Nfld	122,383
• R & G Transport Ltd Sussex NB	201,448
• Rapido Transport Inc Newcastle NB	132,759
• Refrigerated Carryall Ltd Moncton NB	667,029
• Resource Transport Ltd Dartmount NS	282,074

TRANSPORT—*Concluded*

	$
• Restigouche Transport Ltd Campbellton NB	195,966
• Roy's Midway Ltd Saint John NB	436,672
• SG Transport Ltd Fredericton NB	221,638
• Stonewood Investments Ltd Petitcodiac NB	111,938
• Sunbury Transport Ltd Fredericton NB	1,870,407
• Syndicat des Producteurs de Lait de Quebec Quebec Que	256,762
• Thompson's Transfer Co Ltd Middleton NS	431,440
• Tom MacDonald Trucking Ltd Sydney River NS	107,944
• Trans Ali Inc Thetford Mines Que	365,203
• Trans Viande Temis Inc Notre Dame du Lac Que	288,946
• Transbois Canada Ltee St Pamphile Que	391,351
• Translait Inc Ste Claire de Bellechasse Que	165,123
• Transport ADS Inc St Henri de Levis Que	371,519
• Transport Alimentaire du Bas St Laurent Inc Matane Que	527,188
• Transport Amical Inc Amqui Que	101,229
• Transport Besner Inc St Nicholas Que	727,128
• Transport Beton Provincial Ltee Matane Que	208,940
• Transport Bovac Ltee Ville St Joseph Que	173,445
• Transport Bruno Boulianne Ltee St Georges Que	111,280
• Transport Cabano Inc Ancienne Lorette Que	1,435,976
• Transport Chabot & Tanguay Inc Ste Justine Langevin Que	219,571
• Transport Culinar Inc Ste Marie de Beauce Que	205,444
• Transport Dallaire Ltee Montmagny Que	105,655
• Transport de l'Est Inc Ancienne Lorette Que	238,919
• Transport Denis Berube Inc Price Que	201,197
• Transport Felix Huard et Fils Ltee Luceville Que	108,356
• Transport Gaspe Vrac Ltee Murdochville Que	129,217
• Transport Gerald Pelletier Ltee Isle Verte Que	636,075
• Transport Guerette Inc Edmundston NB	110,583
• Transport Luvrac Inc Luceville Que	655,741
• Transport Mont Joli Inc Mont Joli Que	164,726
• Transport Morneau Inc St Arsene Que	220,482
• Transport P A Lessard Inc St George Est Que	221,117
• Transport Robert 1973 Ltee Rougemont Que	281,252
• Transport Samson Inc Quebec Que	794,680
• Transport St Alexandre Inc St Alexandre Que	152,147
• Transport St Francois Ltd St Francois NB	175,050
• Transport Theberge Ltee Rimouski Que	113,916
• Transport Y Theberge Inc Rimouski Que	531,915
• VA Ross Trucking Ltd Boiestown NB	131,064
• Wallace Warehousing & Cartage Ltd Moncton NB	110,722
• Wells Transfer Ltd Dartmouth NS	372,002

TREASURY BOARD $563,676

Secretariat $563,676

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $173,000

Grant to the Conference Board of Canada $165,000

Contribution to the Canadian Standards Association $8,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $390,676

Grant payments under the Public Service Pension Adjustement Act $390,676

VETERANS AFFAIRS $1,338,851,827

Department $1,338,851,827

VETERANS AFFAIRS PROGRAM $1,338,851,827

Pensions $981,967,735

War Veterans Allowances and Civilian War Allowances $217,824,869

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,133,212

Army Benevolent Fund $18,000

Royal Canadian Legion $9,000

Children of war dead (education assistance) $561,056

University and vocational training $274,951

	$
Assistance to Canadian veterans--Overseas district $319,783	
Last Post Fund $11,583,566	
Commonwealth War Graves Commission $4,391,963	
United Nations Memorial Cemetery in Korea $30,000	
Returned soldiers insurance actuarial liability adjustment $9,493	
Veterans insurance actuarial liability adjustment $524,395	
Grants to various provinces concerning the provision of prosthetic services to veterans $504,963	
Treatment and related allowances $1,790,147	
Re-establishment credits under Section 8 $517	
Compensation for loss of earnings $48,359	
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $5,292,918	
Contributions to veterans to assist in defraying cost of extended health care not covered by provincial health programs $111,566,900	

WESTERN ECONOMIC DIVERSIFICATION $156,325,934[7]

Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $2,680,996

• CP Loewen Enterprises Ltd Steinbach Man	144,251
• Canadian Rig Ltd Calgary Alta	153,039
• Develcon Electronics Ltd Saskatoon Sask	495,463
• Gravure Graphics Ltd Winnipeg Man	196,308
• MacMillan Bloedel Ltd Vancouver BC	400,152
• Microtel Ltd Burnaby BC	339,163
• Nissi Technologies Inc North Vancouver BC	104,938

Contributions under the Western Transportation and Industrial Development Program $6,073,887

• 371740 Alberta Ltd Calgary Alta	178,210
• Atlas Lumber (Alberta) Ltd Blairmore Alta	118,258
• BF Goodrich Canada Inc Waterloo Ont	210,553
• Carbovan Inc Saskatoon Sask	3,048,435
• Dominion Malting Limited Winnipeg Man	139,320
• GH Bettis Ltd Edmonton Alta	122,941
• Palliser Furniture Ltd Winnipeg Man	287,922
• Sherritt Gordon Limited Fort Saskatchewan Alta	105,272
• Stream-Flo Industries Ltd Edmonton Alta	300,000
• Trans-Continental Printing Inc Calgary Alta	104,749

Contributions under Sub-Agreements made pursuant to Economic and Regional Development/General Development Agreements $16,840,892

• A & A Foods Ltd Port Coquitlam BC	149,670
• B C Chemicals Ltd Prince George BC	1,644,000
• Baxter Corporation of British Columbia Burnaby BC	1,375,000
• Canfor Corporation New Westminster BC	2,027,521
• Canswiss Lumber Ltd Abbotsford Vancouver BC	360,000
• Circuit Graphics Ltd. Burnaby BC	457,704
• City of Winnipeg Winnipeg Man	1,462,110
• Daesung Canada Inc Prince George BC	468,000
• Dentech Products Ltd Clearbrook BC	198,802
• Dynapro Systems Inc Vancouver BC	300,000
• MacDonald Dettwiler & Associates Ltd Richmond BC	288,065
• Norvik Timber Inc Delta BC	916,208
• Province of Alberta Edmonton Alta	2,633,305
• Province of British Columbia Victoria BC	2,275,116
• Rustad Bros & Co Ltd Prince George BC	115,810
• Vita Mills Inc Delta BC	230,058
• Winnipeg Core Area Initiative Winnipeg Man	1,735,886

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada including the initiation promotion or expansion of enterprises the establishment of new businesses research and

WESTERN ECONOMIC DIVERSIFICATION—*Continued*

	$
development activities the development of business infrastructure and selective contributions to other programs affecting regional and economic development in Western Canada $122,002,136	
• 408635 Alberta Inc Calgary Alta	387,500
• AES Manufacturing Inc Winnipeg Man	255,000
• Abbotsford Airshow Canada Association Abbotsford BC	765,235
• Abbott Laboratories Ltd Montreal Que	2,755,595
• Advanced Light Imaging Technologies Burnaby BC	509,240
• Agri-Tec Canada Inc Winnipeg Man	161,389
• Alberta Agricultural Research Institute Edmonton Alta	1,000,000
• Alberta Food Processors Association Edmonton Alta	100,000
• AT Plastics Inc Brampton Ont	1,284,563
• B & W Technologies Ltd Calgary Alta	500,951
• Ballard Power Systems Inc North Vancouver BC	1,130,000
• Bernhard Furniture & Millwork Ltd Winnipeg Man	305,370
• Bertonee Inc Calgary Alta	165,187
• Biomira Inc Edmonton Alta	272,421
• Biostar Inc Saskatoon Sask	261,954
• Blackhawk Technology Corporation Vancouver BC	175,000
• Boeing of Canada Ltd Winnipeg Man	662,800
• Boundary Equipment Co Ltd Edmonton Alta	189,341
• Brandt Industries Ltd Regina Sask	272,052
• Brasco Investments Ltd & Savolite Corporation Delta BC	334,000
• Bristol Aerospace Limited Winnipeg Man	277,004
• Brougham Resources Limited and Brougham Geoquest Ltd Calgary Alta	200,000
• C-Pak Inc Edmonton Alta	135,987
• CAD Systems Inc Winnipeg Man	194,545
• Calgary Airport Authority Calgary Alta	151,830
• Calgary Zoological Society Calgary Alta	118,158
• Can-Oat Milling Inc Portage La Prairie Man	6,718,976
• Canac/Microtelnorth Warning System Coquitlam BC	476,545
• Canada Beef Export Federation Calgary Alta	367,786
• Canadian Film Celebration Calgary Alta	126,000
• Canadian Helicopters Limited Vancouver BC	418,808
• Canadian Institute for Radiation Safety Toronto Ont	393,275
• Canadian Lipoprotein Standardization Laboratory and Canadian Cholesterol Reference Foundation Vancouver BC	125,000
• Canadian Space Agency Ottawa Ont	375,000
• Canadian Tool And Die Works Ltd Winnipeg Man	112,921
• Canfor Corporation New Westminster BC	292,915
• Canoe Cove Manufacturing Ltd Sidney BC	120,630
• Carrying Industries of Alberta Ltd Edmonton Alta	143,141
• Canadian Aging & Rehab Products Dev Corp Winnipeg Man	2,278,746
• Centennial Wire Products Ltd Winnipeg Man	189,502
• Centre for Frontier Engineering Research Edmonton Alta	1,841,964
• Chromalux Canada Inc & Shrimp Projectors Inc Edmonton Alta	294,541
• Co-Operators Data Services Ltd Regina Sask	1,767,257
• Coal Association of Canada Calgary Alta	439,411
• Columbia Ginseng Corporation Ltd Vancouver BC	390,124
• Computrol Security Systems Ltd Burnaby BC	118,048
• Conair Aviation Ltd Abbotsford BC	1,770,367
• Consumers Software Inc Vancouver BC	100,000
• CQAC Manufacturing Ltd Victoria BC	125,000
• CREO Products Inc Burnaby BC	1,424,717
• DEES Communications Engineering Ltd Delta BC	261,691
• Dentech Products Ltd Clearbrook BC	160,242
• Derby Cone Inc Regina Sask	328,567
• Douglas Manufacturing Inc Winkler Man	370,128
• Dow Corning Corporation Midland Michigan USA	3,810,740
• Duck Lake Historical Museum Society Duck Lake Sask	156,270
• Ducks Unlimited Canada Winnipeg Man	163,352
• Durand-Raute Industries Ltd New Westminster BC	362,465
• Earl's Industries Ltd Vancouver BC	585,393
• EBCO Industries Ltd Richmond BC	300,000
• Elcan Forage Inc Saskatoon Sask	141,500
• Emery Apparel Canada Inc Edmonton Alta	135,558
• Enviro Industrial Technology Corporation Winterburn Alta	166,100
• Envirosafe Cleaning Services Inc Edmonton Alta	130,000
• Epic Data Inc Richmond BC	390,000
• Everguard Security Systems Ltd Richmond BC	895,950
• Exan Technologies Inc Burnaby BC	165,106
• Exor Data Inc Vancouver BC	134,364
• Export Packers Company Limited Brampton Ont	106,400
• Federal Pioneer Ltd Toronto Ont	4,219,250
• Flexi-Coil Ltd Saskatoon Sask	559,379
• Focus On Inputs Association Inc Melfort Sask	130,000
• Forintek Canada Corp Vancouver BC	7,552,000
• Forks Renewal Corporation Winnipeg Man	1,513,822
• FRE Pultrusions Inc and FRE Composites Inc Edmonton Alta	639,340
• General Sea Harvest Corporation Surrey BC	147,514
• Gienow Building Products Limited Calgary Alta	178,368
• Grandwill Global Marketing Inc Ottawa Ont	177,500
• HCS Health Care Systems Inc Richmond BC	200,000
• Hedd Roz Canada Inc Calgary Alta	1,240,075
• IMAC Design Group Limited Edmonton Alta	200,044
• Impact Research Group Limited Vancouver BC	126,216
• Industrial Ceramic Systems Inc Calgary Alta	335,000
• Industrial Commercial Equipment Mfg Winnipeg Man	112,529
• International Road Dynamics Inc Saskatoon Sask	308,855
• Intertech Systems Inc Burnaby BC	150,000
• International Institute for Sustainable Development Winnipeg Man	149,925
• Iris Systems Inc Winnipeg Man	562,268
• Itres Research Limited Calgary Alta	158,500
• Jade Simulations International Corp Calgary Alta	1,000,000
• Jannock Steel Fabricating Co Ltd Westeel Division Winnipeg Man	217,415
• Kayway Industries Inc Winnipeg Man	170,000
• Kelowna Flightcraft R & D Limited Kelowna BC	1,092,147
• Kevin Sports Toys International Inc Calgary Alta	150,000
• Keyword Office Technologies Ltd Calgary Alta	200,000
• Kipp Kelly Winnipeg Man	124,062
• Kitchen Craft of Canada Ltd Winnipeg Man	138,472
• Kootenay Tractor & Supply Ltd Nelson BC	324,919
• Legal Information Systems & Technology Foundation Vancouver BC	516,012
• Leltex Foam Corp Lethbridge Alta	215,000
• Leon-Ram Enterprises Inc Yorkton Sask	476,163
• MacMillan Bloedel Ltd Vancouver BC	138,000
• Manitou Springs Hotel Inc Watrous Sask	254,286
• Mas Medical Ltd Saskatoon Sask	160,000
• Maverick Surgical Inc Edmonton Alta	111,099
• McCarney Technologies Inc Vancouver BC	482,070
• Megaquip Industries Ltd Delta BC	153,000
• Mem-Tec Trade Shows Ltd Vancouver BC	350,000
• Metal Fabricators and Welding Ltd Edmonton Alta	150,000
• Micron Imaging Corp Kelowna BC	244,091
• Monac Acoustic Monitoring International Corp Winnipeg Man	182,719
• Monarch Industries Limited Winnipeg Man	249,853
• Multi Biotech Inc & Geodyne Technologies Inc Calgary Alta	100,000
• Multi-Deck Trailers Inc Drumheiler Alta	100,000
• Musican International Corp Treherne Man	147,246
• Mustang Engineered Technical Apparel Corp and Meta Research Inc Richmond BC	207,800
• Myriad Innovative Designs Inc Winnipeg Man	100,000
• Myrias Research Corporation Edmonton Alta	1,293,072
• Nexus Engineering Corp Burnaby BC	350,000
• No 26 Corporate Ventures Ltd Vancouver BC	159,756
• Norsask Forest Products Inc Meadow Lake Sask	375,000
• North Associates Canada Ltd Winnipeg Man	110,571
• Norvik Timber Inc Delta BC	360,000
• Nose Creek Forest Products Calgary Alta	107,261
• Novatel Communications Ltd Calgary Alta	125,000
• Offshore Systems Ltd North Vancouver BC	177,977
• Otto Bock Orthopedic Ind of Canada Winnipeg Man	126,029
• Pacific Music Industry Association Vancouver BC	200,000
• Pacific Video Canada Ltd Vancouver BC	136,779
• Pamap Graphics Ltd Victoria BC	165,877

WESTERN ECONOMIC DIVERSIFICATION—*Concluded*

	$
• PDS Railcar Services Corporation Calgary Alta	1,602,384
• Pelorus Navigation Systems Inc Calgary Alta	341,746
• Philom Bios Inc Saskatoon Sask	305,582
• Pimlico Apparel Ltd Vancouver BC	175,188
• Polestar Exploration Inc Vancouver BC	102,015
• Pollard Banknote Ltd Winnipeg Man	460,657
• Potash & Phosphate Institute of Canada Saskatoon Sask	754,667
• Pound-Maker Ethanol Limited Lanigan Sask	1,379,223
• Prairie Implement Manufacturers Association Regina Sask	174,088
• Quantic Laboratories Inc Winnipeg Man	138,703
• Quantum Productions Inc Vancouver BC	214,400
• Rendamax/GP Industries Limited White City Sask	427,572
• Rexx Acoustics Inc Canmore Alta	190,772
• Rhys Industries Limited Richmond BC	122,066
• Riese Investments Ltd La Ronge Sask	174,583
• RSF Energy Ltd Smithers BC	100,000
• Rydex Industries Corporation Richmond BC	101,376
• Saskatchewan Potash Producers Association Regina Sask	437,394
• Saskatchewan Science Centre Inc Regina Sask	868,941
• Schmidtke Millwork Ltd Steinbach Man	227,160
• Sci-Tec Instruments Inc Saskatoon Sask	147,543
• Sentinel Vision Inc Delta BC	229,559
• Shana Corporation Edmonton Alta	131,125
• Smoky River Coal Ltd Calgary Alta	416,498
• Sound Concepts Canada Inc Winnipeg Man	151,500
• Southport Aerospace Centre Inc Portage La Prairie Man	311,652
• Sport Specific Inc Calgary Alta	116,525
• Standard Knitting Ltd Winnipeg Man	225,469
• Standard Steel Specialty Corporation Steinbach Man	428,135
• Statpower Technologies Incorporated Burnaby BC	181,379
• Sun Country Foods Inc Spruce Grove Alta	376,514
• Sun Ice Limited Calgary Alta	375,000
• SWI Speciality Woods Intl Inc Vancouver BC	571,077
• Technology Transfer Inc Edmonton Alta	162,977
• Teleflex (Canada) Ltd Richmond BC	265,220
• The 10 Planner Corporation Calgary Alta	234,269
• Thunder Records Inc Winnipeg Man	100,605
• Tradeglobe Consulting Ltd and Tradeglobe Information Technologies Ltd Vancouver BC	154,736
• Trainex Industries Inc Winkler Man	130,000
• Transalta Res Investment Corp & Esso Resources Investment Calgary Alta	851,848
• Transport Data Network Intern Inc Richmond BC	626,295
• Trimel Corporation Mississauga Ont	4,265,327
• Triple E Canada Ltd Winkler Man	1,842,847
• Triple E Industries Winkler Man	317,162
• TTC/Truck Tech Corp and Delta Transportation Products Ltd Richmond BC	123,678
• Uma Engineering Ltd Winnipeg Man	199,625
• Union Carbide Canada Ltd Toronto Ont	1,218,688
• Unique Force Enterprises Inc Vancouver BC	194,850
• Unisys Canada Inc Defence Systems Winnipeg Man	116,974
• United Pacific Company Ltd Brandon Man	144,326
• Unocal Canada Limited Calgary Alta	142,418
• Valgro Ltd Edmonton Alta	150,000
• Vancouver International Airport Authority Vancouver BC	200,000
• Vansco Electronics Ltd Winnipeg Man	232,673
• Venture Technologies Inc North Vancouver BC	102,807
• Vis-A-Vis Resources Inc Wynyard Sask	1,429,205
• Visionsmart Inc Edmonton Alta	168,000
• WCW Western Canada Water Enterprises Vancouver BC	500,000
• Water Conditioning Canada Ltd Regina Sask	150,000
• Watercraft Offshore Canada Ltd Richmond BC	322,710
• Waterscapes Inc Saskatoon Sask	123,169
• Wedge Clamp International Inc Richmond BC	110,200
• Weir-Jones Engineering Consultants Vancouver BC	325,000
• Westaim Technologies Inc Fort Saskatchewan Alta	3,621,000
• Westbay Instruments Inc North Vancouver BC	190,403
• Western Combine Corporation Portage La Prairie Man	2,780,781
• Western Marble Inc Ltd Kelowna BC	125,000
• Westglen Milling (1989) Ltd Barrhead Alta	738,617
• Westward Industries Ltd Portage La Prairie Man	179,562
• Willowglen Systems Ltd Calgary Alta	167,898
• Xillix Technologies Corp Vancouver BC	343,468
• ZI Probe Inc Edmonton Alta	116,194
• Zadall Systems Group Inc West Vancouver BC	328,500
• Zetafin Inc Edmonton Alta	263,160
Liabilities under the Small Businesses Loans Act $8,556,078[7]	
Grants under the Western Diversification Program $171,945	
• Market Opportunities West Inc Regina Sask	146,945

(1) An amount of $32,617,982 was charged to Standard Object 12.

(2) An amount of $800 was charged to Standard Object 12.

(3) An amount of $163,906 was charged to Standard Object 12.

(4) An amount of $335,621 was charged to Standard Object 01.

(5) This amount does not include a recovered payment of $1,550,000 from another Government department but includes a payment of $53,218 paid to another Government department.

(6) As a result of provincial sales taxes paid directly by the Supply Revolving Fund to the various provincial governments, this amount differs by $78,166 from the amount in Section I (Table 3) of Volume II (Part I).

(7) Payments are listed under the Department of Industry, Science and Technology.

(8) An amount of $867,731 was credited to Standard Object 13.

APPENDIX 1

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Cash transfer			Equalized tax transfer			Total cash and tax transfer
	Insured health services	Extended health care services	Total cash contributions	Tax transfer	Associated equalization	Total	
Newfoundland	129,857	28,609	158,466	75,551	69,647	145,198	303,664
Prince Edward Island	29,616	6,480	36,096	19,056	13,987	33,043	69,139
Nova Scotia	201,651	44,216	245,867	161,247	64,686	225,933	471,800
New Brunswick	164,133	36,046	200,179	116,932	66,504	183,436	383,615
Quebec	850,407	337,962	1,188,369	2,120,977	339,686	2,460,663	3,649,032
Ontario	1,556,663	484,992	2,041,655	2,974,994		2,974,994	5,016,649
Manitoba	248,382	54,295	302,677	197,713	78,468	276,181	578,858
Saskatchewan	227,414	50,014	277,428	164,709	88,768	253,477	530,905
Alberta	582,586	121,960	704,546	607,047		607,047	1,311,593
British Columbia	700,347	155,611	855,958	791,394		791,394	1,647,352
Total provinces	4,691,056	1,320,185	6,011,241	7,229,620	721,746	7,951,366	13,962,607
Northwest Territories	11,536	2,712	14,248	13,912		13,912	28,160
Yukon Territory	6,255	1,288	7,543	6,258		6,258	13,801
Total	4,708,847	1,324,185	6,033,032	7,249,790	721,746	7,971,536	14,004,568

Federal contributions in respect of provincial and territorial health care services are included under the Established Programs Financing arrangements found in Part V of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Total entitlements of each province are based on a equal per capita amount determined in accordance with the legislation. The tax contribution is the current value of a legislatively prescribed number of tax points (and the Fiscal Equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the Fiscal Equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1990-91 is shown above.

The payment of cash contributions is also subject to provisions of the Canada Health Act. The Act requires that the provinces meet certain criteria and conditions including not permitting extra billing by a medical practitioner or a dentist or the assessment of specified user charges by a hospital. Should a province fail to comply with these specific conditions, the Act provides for automatic deductions from the cash contributions. During 1990-91 no deductions were made.

APPENDIX 2

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1990-91
Newfoundland	129,857	28,609	158,466
Prince Edward Island	29,616	6,480	36,096
Nova Scotia	201,651	44,216	245,867
New Brunswick	164,133	36,046	200,179
Quebec	850,407	337,962	1,188,369
Ontario	1,556,663	484,992	2,041,655
Manitoba	248,382	54,295	302,677
Saskatchewan	227,414	50,014	277,428
Alberta	582,586	121,960	704,546
British Columbia	700,347	155,611	855,958
Total provinces	4,691,056	1,320,185	6,011,241
Northwest Territories	11,536	2,712	14,248
Yukon Territory	6,255	1,288	7,543
Total	4,708,847	1,324,185	6,033,032

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. These contributions are calculated from a predetermined base amount escalated on the basis of growth in the gross national product. In recent years, adjustments have been made to the escalator because of federal restraint.This value is then multiplied by the population of each province to determine the provincial entitlement. These contributions take the form of a transfer of a predetermined number of tax points (and associated equalization) estimated at 8.0 billion in 1990-91, together with a residual cash payment (as shown above). The payment of these cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition must agree to provide the Minister of Health and Welfare with required information and must give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra billing by a medical practitioner or a dentist (for surgical dental services requiring a hospital for their proper conduct) or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions. All provinces are presently complying with these requirements, as they are defined under the Canada Health Act.

APPENDIX 3

Payments under the Canada Assistance Plan (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease(–)
	1991	1990	
Newfoundland	118,960	101,040	17,920
Prince Edward Island	28,729	23,881	4,848
Nova Scotia	189,089	157,186	31,903
New Brunswick	173,743	158,936	14,807
Quebec [1]	1,264,577	1,106,377	158,200
Ontario	2,474,771	1,761,467	713,304
Manitoba	227,057	194,497	32,560
Saskatchewan	158,845	152,857	5,988
Alberta	554,009	513,187	40,822
British Columbia	748,881	693,782	55,099
Total provinces	5,938,661	4,863,210	1,075,451
Northwest Territories	22,230	16,859	5,371
Yukon Territory	6,035	5,202	833
Total	5,966,926	4,885,271	1,081,655

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

[1] The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for Special Welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1990-91	1989-90
	(in thousands of dollars)	
Cash payments	1,264,577	1,106,377
5 tax abatement units (estimated value)	635,189	574,709
	1,899,766	1,681,086

APPENDIX 4

Details of New Horizons Payments (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1991		Year ended March 31, 1990	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	49	351	51	375
Prince Edward Island	37	191	30	194
Nova Scotia	96	662	110	681
New Brunswick	103	541	89	537
Quebec	616	3,769	660	3,889
Ontario	396	4,872	459	5,736
Manitoba	110	861	99	825
Saskatchewan	119	715	174	828
Alberta	138	1,111	155	1,123
British Columbia	222	2,198	252	2,073
Total provinces	1,886	15,271	2,079	16,261
Northwest Territories	2	22	2	6
Total	1,888	15,293	2,081	16,267

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

APPENDIX 5

Summary of payments under the Family Allowances Act (National Health and Welfare)

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1991	3,754	6,756	2,736
1990	3,699	6,658	2,654
1989	3,675	6,609	2,606
1988	3,666	6,597	2,564
1987	3,659	6,592	2,534

Federal Family Allowances are paid in respect of dependent children under age 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the Consumer Price Index in excess of 3%. The federal monthly rate of family allowances per child was $33.33 in 1990 and 33.93 in 1991. Special allowances were $49.72 a month in 1990 and $50.61 in 1991.

A provincial government may request the federal government to vary the federal Family Allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1991, there were 3,754,080 families and agencies receiving an average of $61.74 on behalf of 6,756,022 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1990 Child Tax Credit was $575.00 per child. The total credit payable in 1990 was reduced by 5% of net family income above $24,769. Payments applicable to taxation years, 1988, 1989 and 1990 made from April 1, 1990 to March 31, 1991 amounted to $39,473,474, $1,230,953,966 and $823,624,168 respectively, a total of $2,094,051,608.

Details of payments under the Family Allowances Act (National Health and Welfare)

(all figures in thousands)

Provinces and territories	Year ended March 31, 1991			Year ended March 31, 1990		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	92	162	66,188	93	166	66,775
Prince Edward Island	19	35	14,358	19	36	14,179
Nova Scotia	127	225	90,974	127	225	89,615
New Brunswick	108	189	76,604	108	190	75,985
Quebec	956	1,639	664,388	944	1,620	646,046
Ontario	1,349	2,421	981,716	1,323	2,373	947,635
Manitoba	153	289	117,738	153	289	115,596
Saskatchewan	140	283	115,337	142	286	114,527
Alberta	369	705	282,989	359	687	272,041
British Columbia	426	779	313,795	417	757	299,643
Total provinces	3,739	6,727	2,724,087	3,685	6,629	2,642,042
Northwest Territories	10	21	8,723	10	21	8,375
Yukon Territory	5	8	3,206	4	8	3,089
Total	3,754	6,756	2,736,016	3,699	6,658	2,653,506

APPENDIX 6

Summary of payments under the Old Age Security Act (National Health and Welfare)

(in millions of dollars)

	Year ended March 31				
	1991	1990	1989	1988	1987
Old Age Security Pension (OAS)	12,781	11,804	10,963	10,248	9,520
Guaranteed Income Supplement (GIS)	3,929	3,889	3,766	3,618	3,452
Spouse's Allowance (SPA)	421	461	473	483	473
	17,131	16,154	15,202	14,349	13,445

A full or partial basic Old Age Security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A Guaranteed Income Supplement is an additional amount payable to pensioners who have little or no income apart from the Old Age Security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's Allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and to widows and widowers aged 60 to 64. All recipients must meet certain residence requirements. Entitlement is based on income.

All benefits under the Old Age Security program are subject to change in January, April and October of each year based on increase in the Consumer Price Index.

The benefits in effect as at April 1, 1991 were as follows:

Monthly benefits	$
OAS (basic)	362.37
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	430.65
Married couple, both pensioners—Each	280.50
Spouse's Allowance (maximum)	642.87
Widowed recipients	709.73

In March 1991, there were 3,098,506 old age security pensioners, of whom 1,346,483 or 43.46% were also receiving a supplement; the average supplement paid was $254.00. In addition, there were 120,929 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance benefit was $319.00.

Details of payments under the Old Age Security Act (National Health and Welfare)

(all figures in thousands)

Provinces and territories	Year ended March 31, 1991		Year ended March 31, 1990	
	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	60	386,933	59	369,827
Prince Edward Island	18	107,591	18	103,681
Nova Scotia	119	682,226	117	652,614
New Brunswick	93	546,826	92	519,527
Quebec	793	4,512,264	771	4,240,385
Ontario	1,172	5,882,920	1,139	5,535,470
Manitoba	150	805,530	148	772,071
Saskatchewan	143	780,373	142	747,669
Alberta	229	1,206,599	221	1,131,844
British Columbia	412	2,109,868	401	1,985,338
Total provinces	3,189	17,021,130	3,108	16,058,426
Northwest Territories	2	12,209	2	11,530
Yukon Territory	1	6,105	1	5,680
International	28	91,372	23	78,094
Total	3,220	17,130,816	3,134	16,153,730

* Includes recipients of Spouse's Allowance.

** Includes Old Age Security, Guaranteed Income Supplement and Spouse's Allowance.

APPENDIX 7

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (Secretary of State)

(in thousands of dollars)

Provinces and territories	Post-secondary education cash payments	Equalized tax transfer for post-secondary education			Total cash and tax contribution
		Tax transfer	Associated equalization	Total	
Newfoundland	53,672	35,757	32,962	68,719	122,391
Prince Edward Island	12,149	9,019	6,619	15,638	27,787
Nova Scotia	83,371	76,314	30,614	106,928	190,299
New Brunswick	67,835	55,341	31,475	86,816	154,651
Quebec	308,952	1,003,804	160,764	1,164,568	1,473,520
Ontario	600,510	1,407,988		1,407,988	2,008,498
Manitoba	101,950	93,572	37,137	130,709	232,659
Saskatchewan	93,949	77,952	42,012	119,964	213,913
Alberta	242,239	287,300		287,300	529,539
British Columbia	289,636	374,546		374,546	664,182
Total provinces	1,854,263	3,421,593	341,583	3,763,176	5,617,439
Northwest Territories	4,682	6,584		6,584	11,266
Yukon Territory	2,586	2,962		2,962	5,548
Total	1,861,531	3,431,139	341,583	3,772,722	5,634,253

Federal contributions in respect of post-secondary education are included under the Established Programs Financing arrangements found in Part V of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Total entitlements for each province are based on a equal per capita amount determined in accordance with the legislation. The tax contribution is the current value of a legislatively prescribed number of tax points (and the Fiscal Equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the Fiscal Equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1990-91 is shown above.

SECTION 8

1990-91
PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

	Page
Public debt charges	8.2

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Public debt charges

Public debt charges include interest on unmatured debt (including Treasury bills and Canada bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal[1]	Amount expended in 1990-91[2]
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,649,985
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,938
CT 12—1964/65-90 (matured May 1, 1990)	5.25		1,051,796
F 6—1966/67-92	5.75	225,000,000	12,937,500
F 12—1967-90 (matured May 1, 1990)	5.25		577,770
F 23—1967-94	6.25	125,000	7,813
F 33—1968-95	6.5	100,000,000	6,500,000
F 85—1974/75/76/77-94	9.5	639,770,000	59,862,364
F 97—1975/76-95	10	658,750,000	65,074,411
J 2—1976/78-2001	9.5	1,273,375,000	119,816,980
J 7—1977-2002	8.75	220,500,000	19,163,308
J 9—1977/78-97	9.25	906,000,000	83,376,205
J 13—1977-99	9	545,625,000	48,671,753
J 18—1978-2003	9.5	693,000,000	65,247,952
J 22—1978-2000	9.75	509,375,000	49,535,092
J 24—1979-2004	10.25	2,200,000,000	226,294,145
J 25—1979-2002	10	1,850,000,000	184,950,000
J 30—1979-2004	10.5	875,000,000	91,875,000
J 34—1979/80/83-2002	11.25	1,625,000,000	182,812,500
J 35—1980/83-2003	11.75	2,700,000,000	317,094,312
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 41—1980-90 (matured May 1, 1990)	13		20,655,296
J 42—1980/81-2001	13	1,325,000,000	172,214,250
J 49—1980-90 (matured October 1, 1990)	12.5		1,420,266
J 53—1980-99	13.5	400,000,000	53,923,725
J 56—1981-91 (matured February 1,1991)	12.5		75,590,760
J 62—1981-91	14.5	490,857,000	71,174,265
J 65—1981-93	15.25	895,006,000	136,488,415
J 66—1981-2001	15.75	425,000,000	66,937,500
J 69—1981-93	14.75	445,459,000	65,705,203
J 70—1981-2000	15	175,000,000	26,250,000
J 73—1981-91	18	392,685,000	70,683,300
J 76—1982-92	15.5	1,246,186,000	193,158,830
J 79—1982-2002	15.5	350,000,000	54,250,000
J 82—1982-92	15	200,000,000	30,000,000
J 85—1982-92	15	398,789,000	59,818,350
J 88—1982-92	14.25	648,917,000	92,470,673
J 91—1982-92	13.5	400,000,000	54,000,000
J 93—1982-92	12.75	500,000,000	63,750,000
J 95—1982/83-92	11.75	2,050,000,000	240,875,000
J 99—1983-93	11.25	1,850,000,000	208,125,000
H 3—1983/87/89/90-93	10.75	1,725,000,000	185,437,500
H 5—1983-90 (matured September 1, 1990)	10.75		24,702,911
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 8—1983/84/90-93	11.75	2,125,000,000	238,705,658
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 12—1983/84-93	11.5	850,000,000	97,750,000
H 17—1984/85-94	12	700,000,000	84,000,000
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94	13	1,025,000,000	133,250,000

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1990-91[2]
	%	$	$
H 22—1984-2004	13.5	550,000,000	74,250,000
H 25—1984-94	13.75	1,200,000,000	165,000,000
H 26—1984-2006	14	1,025,000,000	143,500,000
H 29—1984-94	13.5	250,000,000	33,750,000
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,000,000
H 39—1984-94	12.75	475,000,000	60,562,500
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94	12.5	900,000,000	112,500,000
H 44—1984/85-95	12.25	725,000,000	88,812,500
H 47—1984-91	11.5	225,000,000	25,875,000
H 48—1984/90-95	11.75	925,000,000	104,196,746
H 51—1985-95	11.5	375,000,000	43,125,000
H 52—1985-2008	11.75	725,000,000	85,187,500
H 54—1985-95	11.25	1,350,000,000	151,875,000
H 56—1985-90 (matured June 1, 1990)	11.75		3,017,979
H 57—1985-91	11	425,000,000	46,750,000
H 58—1985-2009	11.5	400,000,000	46,000,001
H 61—1985/87/88-92	10.25	1,850,000,000	195,721,314
H 62—1985/90-95	10.5	3,100,000,000	323,735,725
H 63—1985/88-2009	10.75	1,300,000,000	139,750,000
H 65—1985-90 (matured October 1, 1990)	10.5		58,224,658
H 67—1985/89/90-95	10.75	3,050,000,000	252,629,638
H 68—1985/87-2009	11	925,000,000	101,750,000
H 70—1985/87-90 (matured December 15, 1990)	10.25		41,821,404
H 73—1985/86/88-91 (matured March 1, 1991)	9.25		61,550,514
H 74—1985/87/88/89-2008	10	3,450,000,000	345,000,000
H 75—1986/87-91	9.75	825,000,000	80,437,500
H 76—1986/87/88/90/91-96	10.25	2,600,000,000	170,048,026
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	307,822,451
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,625,000
H 83—1986-91	8.5	1,700,000,000	144,500,000
H 84—1986/87-96	8.75	2,175,000,000	190,312,500
H 85—1986-2010	8.75	325,000,000	28,437,500
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 88—1986/87-90 (matured August 1, 1990)	9		31,466,096
H 89—1986/87-91	8.75	1,850,000,000	161,875,000
H 93—1986-94	8.75	250,000,000	21,875,000
H 94—1987-92	8.5	1,025,000,000	87,125,000
H 95—1987-90 (matured July 1, 1990)	8		12,295,890
H 96—1987-94	8.25	800,000,000	66,000,000
H 97—1987-97	8.25	1,125,000,000	92,812,500
H 98—1987-2011	8.5	750,000,000	63,750,000
A 1—1987-92	7.75	600,000,000	46,500,000
A 2—1987-90 (matured August 1, 1990)	7.5		12,791,096
A 3—1987-94	7.75	400,000,000	31,000,000
A 4—1987/88/89-92	9.25	1,400,000,000	129,500,000
A 6—1987/88/89/91-94	9.25	2,525,000,000	243,751,546
A 7—1987/88-91	9	1,725,000,000	164,463,789
A 8—1987/88/90/91-97	9.75	2,775,000,000	270,747,530
A 10—1987/89/90-98	10.75	2,225,000,000	210,736,815
A 12—1988/89/90-95	10	2,800,000,000	291,848,949
A 13—1988-93	8.75	1,625,000,000	145,253,378
A 15—1988-90 (matured June 6, 1990)	9.25		9,408,390
A 16—1988/89-93	9.5	2,450,000,000	232,750,000
A 17—1988/89-98	9.5	2,200,000,000	212,107,127
A 18—1988/89-98	10.25	2,275,000,000	235,396,094
A 19—1988-90 (matured September 5, 1990)	10.25		28,566,610
A 20—1988-90 (matured December 5, 1990)	10.25		43,625,685
A 21—1989/90/91-94	10.25	2,350,000,000	190,655,665
A 22—1989-91 (matured March 5, 1991)	11		71,515,068
A 23—1989/90/91-2014	10.25	3,150,000,000	230,512,671
A 24—1989-91	10.5	550,000,000	57,750,000
A 25—1989-94	9.25	1,625,000,000	158,151,802

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1990-91[2]
	%	$	$
A 26—1989-91	10.25	800,000,000	82,000,000
A 27—1989-99	9.25	2,825,000,000	261,312,500
A 28—1989-91	10.5	900,000,000	94,500,000
A 29—1990-93	10.25	925,000,000	94,422,858
A 30—1990-2000	9.75	1,575,000,000	155,736,215
A 31—1990-92	11.5	1,000,000,000	115,776,712
A 32—1990-2000	10.5	2,900,000,000	261,263,007
A 33—1990-2000	11.5	1,200,000,000	80,468,492
A 34—1990-2015	11.25	2,350,000,000	269,180,645
A 35—1990-92	12.25	1,000,000,000	(83,904)
A 36—1990-92	10.75	1,200,000,000	74,923,521
A 37—1990/91-2001	10.5	3,175,000,000	124,748,626
A 38—1990-92	10.25	1,300,000,000	42,347,945
A 39—1990/91-2000	10.5	1,800,000,000	44,330,135
A 40—1991-2001	9.75	2,600,000,000	17,048,699
A 41—1990-93	9.25	1,300,000,000	8,565,754
M 1—1990-2019	10.186	8,436,324	884,607
Discounts and premiums			93,825,262
Commissions and remuneration			41,453,409
		143,599,900,324	***14,479,349,866***
Payable in foreign currencies—			
United States dollars[3]—			
1978-98	8.625	184,236,378	15,940,394
1985-95	10.125	148,272,428	5,142,920[4]
1985-95	10	578,850,000	43,902,596[4]
1986-96	9	1,157,700,000	99,444,721
		2,069,058,806	*164,430,631*
Swiss francs[5]—			
1984-92	5.25	159,180,000	8,638,067
Japanese yen[6]—			
1986-91 (matured February 20, 1991)	6.125		32,438,810[4]
1987-92	4.375	644,089,645	50,613,308[4]
1986-93	5.625	631,376,220	41,009,660[4]
		1,275,465,865	*124,061,778*
		3,503,704,671	***297,130,476***
		147,103,604,995	14,776,480,342
Canada savings bonds—			
S 38—1983-90 (matured November 1, 1990)	10.5-11.5		272,256,043
S 39—1984-91	10.5-11.5-10.75	3,416,677,200	489,720,288
S 40—1985-92	10.5-11.5-10.75	4,597,583,400	624,555,102
S 41—1986-93	10.5-11.5-10.75	2,794,811,200	370,894,649
S 42—1987-97	10.5-11.5-10.75	6,143,529,700	813,577,155
S 43—1988-98	10.5-11.5-10.75	5,925,562,600	755,221,544
S 44—1989-2001	10.5-11.5-10.75	5,047,975,700	656,179,345
S 45—1990-2002	10.75	6,518,035,500	254,488,992
Commissions and remuneration			38,568,632
		34,444,175,300	4,275,461,750
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	3,492,216,000[7]	346,121,114
Treasury bills—			
Unamortized balance carried forward at March 31, 1990			4,021,358,343
Amortization of discount on 1990-91 issues		139,150,000,000	11,096,272,822
		139,150,000,000	15,117,631,165

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1990-91[2]
	%	$	$
Notes and loans—			
Payable in foreign currencies—			
United States dollars[3]—			
Debts assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc)	8.5	13,892,400	1,203,650
Swiss francs[5]—			
1984-90 (matured May 15, 1990)	5.125		1,455,204
		13,892,400	2,658,854
Canada bills—			
Unamortized balance carried forward at March 31, 1990			7,994,442
Amortization of discount on 1990-91 issues		1,008,071,906	66,140,740
		1,008,071,906	74,135,182
Servicing costs and costs of issuing new loans			43,654,770
Total public debt charges related to unmatured debt		**325,211,960,601**	**34,636,143,177**
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	3,458,585,859	403,408,848
Public Service Superannuation Account	various	37,566,271,329	3,744,681,355
Canadian Forces Superannuation Account	various	23,859,990,505	2,369,641,589
Royal Canadian Mounted Police Superannuation Account	various	4,018,387,922	393,039,887
Supplementary Retirement Benefits Account	various	4,755,318,145	471,519,911
Canadian Forces	various	1,207,161,495	136,992,414
Judges	various		1,889,472
Lieutenant-Governors	various		16,191
Government Annuities Account	various	864,405,690	59,441,850
Deposit accounts—			
Canadian Film Development Corporation—			
Special Account	various		1,901,527
Canadian Museum of Civilization		1,492,475	184,941
Canadian Museum of Nature		722,895	114,364
National Gallery of Canada		2,905,590	306,438
National Museum of Science and Technology		349,556	48,272
St. Lawrence Seaway Authority	various	13,000,000	1,415,825
Canada Post Corporation account	various	(45,422,175)	2,300,000
Harbourfront capital account	various	16,989	221,611
Contractor's security deposits	various	19,540,910	2,276,768
Trust accounts—			
Halifax 1917 explosion pension account	various	600,560	80,782
Indian savings accounts	various	162,100,989	16,440,726
Indian band funds	various	859,607,458	87,108,132
Indian estate accounts	various	19,405,423	2,014,612
Sir William Stephenson Academy—			
Meritorious graduate awards	various	16,875	1,750
Scholastic awards	various	19,008	2,045
Inmates' trust fund	various	5,381,127	314,923
Royal Canadian Mounted Police—Benefit fund	various	2,493,668	256,368
Administered trust accounts		26,288,586	3,686,777
Estates fund	various	688,906	132,841
Veterans administration and welfare trust fund	various	994,797	135,591
Insurance and death benefit accounts—			
Regular forces death benefit account	various	122,528,870	12,074,556
Public Service death benefit account	various	718,272,176	69,049,902
Pension accounts—			
Annuities agents' pension account	various	12,869	555
Members of Parliament retiring allowances account	various	31,361,092	3,059,384
Royal Canadian Mounted Police—			
Dependants's pension fund	various	20,242,335	2,050,185

Public debt charges—*Concluded*

	Rate of interest	Amount of principal[1]	Amount expended in 1990-91[2]
	%	$	$
Other accounts—			
Mackenzie King trust account	various	270,275	22,365
Cost recoverable technical assistance program	various	61,202	24,207
Common school funds—			
Ontario	5	1,502,256[8]	76,662
Quebec	5	1,175,515[8]	57,226
Foreign claims fund	various	176,141	17,909
Indian compensation funds	various	182,160	1,460
Indian moneys suspense account	various	11,296,307	1,134,860
1924 Ontario lands agreement	various	7,531,909	747,909
Natural Sciences and Engineering Research Council—			
Trust fund	various	269,235	22,276
Federal Court special account	various	10,227,907	904,137
Dyskinesia and torticollis research	various	102,896	10,543
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	273,023	29,407
Trust fund	various	7,052	729
Army benevolent fund	various	435,880	62,750
Ste-Anne's Hospital	various		4,281
Total public debt charges related to specified purpose accounts		**77,726,253,682**	**7,788,927,113**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various	175,911,685	222,841,282
Western Grain Stabilization Account	various	(1,120,175,688)	1,832,201
Agricultural Commodities Stabilization Accounts	various	(30,185,105)	11,650,604
National Battlefields Commission—Trust fund	various	192,132	19,218
Donations for research	various	812,446	88,339
Claudia de Hueck trust fund	various	384,129	42,120
Ship-source oil pollution fund	various	182,406,457	17,881,299
Total public debt charges related to consolidated specified purpose accounts		**(790,653,944)**	**254,355,063**
OTHER ACCOUNTS—			
Allocation of Special Drawing Rights of the International Monetary Fund	various	1,209,691,867	112,222,261
Total public debt charges related to other accounts		**1,209,691,867**	**112,222,261**
TOTAL PUBLIC DEBT CHARGES		**403,357,252,206**	**42,791,647,614**
Summary—			
Interest			27,382,379,194
Discount on Treasury bills			15,117,631,165
Discounts or premiums			93,825,262
Commissions			80,022,041
Discounts on Canada bills			74,135,182
Servicing costs and costs of issuing new loans			43,654,770
			42,791,647,614

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1991. For specified purpose accounts and the other accounts, the amount of principal represents the net closing balance as at March 31, 1991.

(2) Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill and Canada bill discounts), on specified purpose accounts and on other accounts) unless otherwise indicated.

(3) Converted to $1 US = $1.1577 Canadian.

(4) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(5) Converted to 1 SF = $.7959 Canadian.

(6) Converted to 1 Y = $.008208 Canadian.

(7) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(8) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

SECTION 9

1990-91
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

	Page
Payments of damage claims	9.2
Ex gratia payments	9.15
Federal Court awards	9.35
Nugatory payments	9.37

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Payments of damage claims

This statement provides, by ministry and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Carson and Company	193,687
Federated Insurance	1,710
Manitoba Public Insurance Company	2,054
Saskatchewan Government Insurance	5,876
Willows, Howe, Willows, Phillips	23,838
Losses in cattle condition due to failure of water supply—	
Hagen I	1,002
Lucki D	2,416
Lucki G	1,593
McLean R	4,360
Spence J D	1,233
Wick B	7,977
Wick S	1,554
Crop loss due to cattle breakouts—	
Siegele H	1,700
Losses due to poor conception rates—	
Bergstresser G	2,390
Berry R and R	8,252
Losses due to failure of water supply—	
Swanton D	3,050
Authority—Ministerial	
Settlement for flood damage arising out of the installation of a gauging station adjacent land—	
Shanahan T	6,280
Accidents involving a Crown vehicle—	
Bozidar Bos	8,500
Enright M	3,113
Insurance Corporation of British Columbia	1,046
Miorin R	20,000
State Farm Mutual Automobile Insurance Company	4,617
The Manitoba Public Insurance Company	1,658
Wawanesa Mutual Insurance Company	3,949
Claims under $1,000 (35)	16,039
	327,894
COMMUNICATIONS	
Department	
Authority—Ministerial	
Claims under $1,000 (3)	*1,345*
National Archives of Canada	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Malak A	60,000
Fire at a refinery—	
Texaco Canada Inc	150,000
Claims under $1,000 (3)	80
	210,080
National Film Board	
Authority—Ministerial	
Claims under $1,000 (2)	*1,526*
	212,951
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Cannon P and The Halifax Insurance Company	2,626
Hounsell D	2,111
Metropolitan Insurance Company	3,000
Page, Silverberg & Dorsey, Barristors and Solicitors	15,000
Peel Mutual Insurance	4,500
Prudential Assurance Company	1,813
State Farm Insurance	1,305
The Co-operators General Insurance Company	1,539
The Co-operators General Insurance Company	3,719
Trafalgar Insurance of Canada	2,000
Accident while inspecting truck scales—	
Conrad Brothers Limited	10,042
Claims under $1,000 (12)	6,724
	54,379
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE MANAGEMENT AND SERVICES PROGRAM	
Authority—Deputy Minister/Chairman	
Loss of interest revenue—	
Caisse G	1,087
Claims under $1,000 (2)	437
	1,524
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Barton, Grant, Seidl	1,429
Bull, Housserand, Tupper, Barristers and Solicitors	10,000
Authority—Department of Justice	
Accidents involving a Crown vehicle and another vehicle—	
Canadian Commerce Insurance Co	3,618
Ginnell and Bomek	1,250
Lounsburys Co	3,428
Claims under $1,000 (9)	4,862
	24,587
IMMIGRATION PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
The Co-operators	1,002
Authority—Department of Justice	
Payment of accident claims involving a Crown vehicle—	
Bigelow L D	4,164
The Co-operators	1,132

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Authority—Deputy Minister/Chairman	
Accidents involving a Crown vehicle—	
ICBC	1,743
Smith S A	1,472
Claims under $1,000 (5)	1,555
	11,068
	37,179
ENERGY, MINES AND RESOURCES	
Department	
Authority—Department of Justice	
Fire in a departmental building while under construction—	
Hearn Stratton Construction Ltd	300,000
Authority—Ministerial	
Damage to personal property as a result of a laboratory explosion—	
Standard Auto Glass	4,343
Accidents involving a Crown vehicle—	
Co-operators General Insurance	1,535
Mac's Delivery Services	1,000
Toulouse A	2,160
Claims under $1,000 (3)	1,036
	310,074
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Gunderman J	16,241
L'Équitable compagnie d'assurances générales	3,500
Crown liability in a vehicle accident—	
State Farm Mutual Automobile Insurance Company	4,936
Authority—Ministerial	
Damage to personal property resulting from a dam built across Sandy Creek—	
Weikum J	3,773
Claims under $1,000 (9)	4,661
	33,111
PARKS PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Bay Sales Limited	3,625
Insurance Corporation of British Columbia	2,642
Moreau Y	1,332
Zurich Insurance Company	3,003
Personal injuries while on a site—	
Morissette C	1,500
Boating accident claims—	
Hunt H	1,188
Jennings J	2,220
Murray R	1,673
Rioux L	2,081
Personal injury claims—	
Cummings, Andrews and Mackay	41,930
Furth K	1,246
McCloskey G E	12,500
Robbins P	1,325
Damage to personal property—	
Zeigler D	8,112
Authority—Ministerial	
Damage to Crown vehicles—	
Grundy P	3,420
Halvorsen K	1,000
West D	18,000
Accidents involving a Crown vehicle—	
Alberta Motor Association Insurance Company	1,109
Bartzeokas M	1,252
Fox W	1,211
Hertz Canada Ltd	1,233
Insurance Corporation of British Columbia	4,618
Manitoba Public Insurance	3,312
Rio Vista Leasing	1,497
Sorensen K	1,248
Thompson L	7,012
Claims under $1,000 (50)	21,894
	151,183
	184,294
EXTERNAL AFFAIRS	
Department	
CANADIAN INTERESTS ABROAD PROGRAM	
Authority—TB 813854	
Out of court settlement—	
Village Holdings SDN BHD	500,000
Authority—Ministerial	
Loss of personal property due to inadvertent disposal—	
Winkworth P	21,825
Authority—Department of Justice	
Accident involving a rented Crown vehicle—	
Unifund Insurance Company	5,672
Claims under $1,000 (155)	1,815
	529,312
Canadian International Developement Agency	
Authority—Canadian Human Rights Act—	
Compensation pursuant to Sections 7 and 10 of the Canadian Human Rights Act: purchasing a joint life annuity—	
Metropolitan Life Financial Services Ltd	*47,853*
	577,165
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Claims under $1,000 (2)	208

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Compensation for damages/injuries caused by accidents involving Crown vehicles—	
Algee and McAllister in trust for Martin J P	3,000
Canadian General Insurance Co and Fitzgerald H for Nash A	7,375
Canadian General Insurance Co and Atwood O	4,153
Clark, Wilson in trust for Burns J	4,000
Crookes B	1,494
Davis and Company in trust for Jung T, Giampa H and Ray D	1,772
Dale Arden Hauling Ltd and Goudie E	2,733
Hedges K	1,140
Hutley G	2,263
ICBC and Sherwood R	1,660
ICBC and Winwood Construction Ltd	1,651
ICBC for Quay R	1,479
L and L Adjusting Inc and Tyler S J	1,185
MacInnes, Wilson, Flinn, Wickwire for Pomper R	12,687
Mercer Brothers	3,375
Morris, Waxman, Carpenter-Gunn in trust for Borne N	2,044
Moshenko D and J	1,801
Penny R and J	5,056
Piercey D	1,661
Raftus M	1,171
Robson, O'Connor in trust, Ken and Dem's Auto Body Ltd, and Raynor M	4,229
Rowsell L	1,357
Royal Insurance Canada and Giese S	1,059
Stephens and Holman in trust for Osborn D	4,153
Taylor Chevrolet Oldsmobile for Biggs A	1,447
The Co-operators General Insurance and Cormier R	9,278
The Co-operators General Insurance for Wood W	2,753
The Guardian Insurance Co of Canada and Foley D	1,711
The Guardian Insurance Co of Canada for Beaton L	2,451
The Guardian Insurance Co of Canada for Mallet C	2,377
The Prudential Assurance Co Ltd, Darmouth Ambulance and Davidson A	4,874
Ultramar Canada Inc	4,443
Veitch P	1,595
Walsh J	4,348
William, Harris, Roebothan and McKay for Blunden F	11,432
Wong B	1,035
Compensation for damages to private fishing vessel—	
DTP Fisheries	1,092
Compensation for court costs—	
O'Reilly, Noseworthy in trust for Janes P J Janes and Sons Ltd	34,472
Compensation for personal damages—	
Watts M	43,044
Compensation for unauthorized use of private property by the Crown—	
Gillespie B	10,000
Authority—Department of Justice	
Compensation for damages/injuries caused by accidents involving Crown vehicles—	
Clark and Co in trust for McMurtrie W	56,816
Claims under $1,000 (50)	20,755
	286,421
FORESTRY	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Assurance Générale des Caisses Desjardins Inc	2,469
Canadian General Insurance Company	1,935
Department of Natural Resources NB	1,173
Gillis and Walden	3,200
Claims under $1,000 (2)	1,051
	9,828
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Debt owing—	
Continental Insurance Management Ltd	2,062
Settlement of a litigation against the Department—	
Courtois L	2,000
Settlement of a litigation out of court against the Minister—	
Raphael M J	4,500
Authority—Ministerial	
Term lay-off two weeks salary—	
Weeks V	1,831
Out of court settlement—	
Kaushik D	50,000
Claims under $1,000 (6)	1,895
	62,288
INDUSTRY, SCIENCE AND TECHNOLOGY	
Department	
Claim under $1,000 (1)	*64*
National Research Council of Canada	
Authority—Ministerial	
In the matter of a complaint by Econair and Environmental Growth Chambers Ltd., cost of awards granted in the Procurement Board's Determination of January 14, 1991—	
Econair Inc	5,569
Environmental Growth Chambers Ltd	4,203
Claims under $1,000 (4)	2,226
	11,998
Statistics Canada	
Authority—Ministerial	
Claim under $1,000 (1)	*473*
	12,535
JUSTICE	
Department	
Authority—Department of Justice	
Out of court settlements—Arising out of alleged representations concerning adoption leave benefits—	
Declerq N	6,000
Schmolka V	9,037
Out of court settlement—Claim due to delay in processing garnishment order—	
Manitoba Maintenance Enforcement	2,767
Claims under $1,000 (2)	1,026
	18,830

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Federal Court of Canada	
Authority—Department of Justice	
Court action, staff relations—	
Rosenbloom and Aldridge in trust	*25,000*
	43,830
NATIONAL DEFENCE	
Department	
Authority—TB 694982	
Settlement of claims as a result of an accident involving a department vehicle—	
122784 Alberta Ltd	2,590
ACDO Distributing	7,984
Adams E G	1,000
Auberge du Cap Martin Inc	1,000
AXA Insurance Co	1,299
Bill Nurse Chevrolet	4,258
Blais M	1,466
Bouchard A	1,406
Briggs C	1,091
Budget Rent-A-Car	1,032
Budget Rent-A-Car	3,579
Collins Plymouth Chrysler Ltd	1,817
Co-operators Insurance	1,376
Co-operators Insurance	1,036
Co-operators Insurance	2,464
Damstron L	1,687
Dion D	6,004
Easton W N	2,323
Eiklor R (BC Hydro)	2,100
Eklund B E	1,237
Elma Mutual Insurance	2,040
Filion Y E L	1,187
Gaz Métropolitain	1,095
Gillis P	4,000
Hache A	2,328
Hancey G and B	5,000
Hydro-Québec	1,266
Innes T	1,732
Kinnie V	1,800
Lewis C	3,505
Liberty Mutual Insurance	4,708
Lloyds Insurance	1,001
MacGregor C L	1,597
MacKinnon C	4,000
MacNeil T	1,102
McCelland T	4,821
Mattei M	2,595
Mieras H J	3,307
Mills J and Cornwallis Motors	2,763
Nanoose Bay Towing and Transport	4,724
Nova Scotia Power Corp	1,815
Pilot Insurance	2,807
Prudential Insurance Co	1,143
Prystai G	1,069
Ramsbottom D	1,380
Robertson P	1,460
Sharper Image Cleaners	2,100
State Farm Insurance	1,605
Suley E	1,891
Vanasseldonk W	1,135
Watson B J	1,280
White K	1,275
Woodfine L	1,015
Young M	4,200
Zabell A	1,644
Settlement of claims as a result of an accident involving a department vehicle and a vehicle owned by—	
Hang J H	
AAA Michigan	2,131
D'Attilio G	
Abraham Duggan "in trust"	60,000
McMurray J	
Alberta Motor Association Insurance Co	1,001
Fraser D	
Allstate Insurance Co	1,132
King P K	
Allstate Insurance Co	1,291
Moore L	
Allstate Insurance Co	4,706
Mady N	
Assurances Générales Caisses Desjardins	1,349
Bédard J	
Assurance Royal	4,463
Harvey D	
Autohaus Fritz Schillinger	2,793
Ramsey D	
Autohaus Muller	1,534
Lebuis M	
AXA Home Insurance Co	1,457
Graziosi M	
Belair Compagnie d'assurances	3,383
Rancourt O	
Belair Compagnie d'assurances	1,232
Downing L	
Byrne, McGinley, Lenihan and Chiasson	17,500
Gordon G	
Canadian General Insurance Co	1,641
Thornhill M	
Canadian General Insurance Co	1,423
Bourque R	
Capital Cie d'assurance générale	2,701
Degarie G	
Capital Cie d'assurance générale	2,000
Gagnon O	
Capital Cie d'assurance générale	3,212
Jaward M A	
Christie and Potestio "in trust"	7,850
Lanneville L	
Compagnie d'assurance Missisquoi	1,570
Young M	
Continental Insurance Co	4,371
Hillier G	
Co-operators General Insurance Co	6,128
Isenor R	
Co-operators General Insurance Co	1,778
Ellis W	
Dave Tingley Nissan Ltd	1,573
G K General Contractor	
Dominion of Canada General Insurance Group	6,471
Peads Greenhouse Ltd	
Economical Mutual Insurance Co	2,083
Riordan Car and Truck Rentals	
Economical Mutual Insurance Co	25,395
Windsor Starter and Alternator	
Economical Mutual Insurance Co	2,704
Watts B	
Filmore and Riley "in trust"	24,900
Cloutier F	
Firma Karosseriebau Sander GMBH	2,402
Weniger T R	
Firma Erwin Schindelmeier	1,403

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Beals M	
Firma W Wille K G	1,179
Beaulieu M	
Firma W Wille K G	1,225
Bernard Mr	
Firma W Wille K G	2,537
Bowers R	
Firma W Wille K G	1,644
Dalke R	
Firma W Wille K G	1,047
Durette M	
Firma W Wille K G	1,830
Garbutt P W	
Firma W Wille K G	1,141
Gendron LCol	
Firma W Wille K G	1,417
Hurt B	
Firma W Wille K G	2,220
Keddy P	
Firma W Wille K G	4,274
Morrison R	
Firma W Wille K G	3,257
Olford H	
Firma W Wille K G	1,866
Roberge D	
Firma W Wille K G	2,117
Tessier R	
Firma W Wille K G	1,633
Thivierge A	
Firma W Wille K G	1,071
Vaive Sgt	
Firma W Wille K G	1,489
Yoshida Cpl	
Firma W Wille K G	1,073
Elawani R	
Garantie Cie d'assurance de l'Amérique du Nord	1,531
Assedo M	
General Accident Assurance Co of Canada	1,526
Potter K	
General Accident Assurance Co of Canada	2,360
Sabourin A	
General Accident Assurance Co of Canada	2,472
Scrivens A	
General Accident Assurance Co of Canada	5,229
Watts S	
General Accident Assurance Co of Canada	6,997
M C L Bus	
Gibbs D	3,500
Bernachez M	
Groupe Commerce Cie d'assurance	1,545
Chouinard L	
Groupe Commerce Cie d'assurance	1,421
Gagné S	
Groupe Commerce Cie d'assurance	6,043
Sergerie L and Gendron G	
Groupe Commerce Cie d'assurance	1,102
Campeau M	
Groupe Dominion du Canada assurance	1,317
Gauthier C	
Guardian Insurance Co of Canada	3,165
Harvey C	
Guardian Insurance Co of Canada	1,996
Jacob G	
Guardian Insurance Co of Canada	3,025
Sabourin R	
Guardian Insurance Co of Canada	2,051
Walsh B and N	
Guardian Insurance Co of Canada	1,449
George K	
Harman and Co "in trust"	11,650
Leahey W	
Huckabone, Shaw, O'Brien, Radley-Waters and Reimer	8,222
Borek Construction	
Insurance Corp of British Columbia	6,135
Durflinger M L	
Insurance Corp of British Columbia	3,842
Enero M B	
Insurance Corp of British Columbia	7,262
Furtmann F	
Insurance Corp of British Columbia	1,427
MacLures Cab Ltd	
Insurance Corp of British Columbia	1,720
McLean H	
Insurance Corp of British Columbia	3,796
O'Donnell J	
Insurance Corp of British Columbia	1,683
Galway H	
Insurance Services Ltd	1,047
Valin R	
Laurentienne Général Cie d'assurance	4,193
Lincoln M	
Liberty Mutual Assurances	3,006
Pitcher L	
Jeffery Associates "in trust"	4,845
Learning J	
Learmonth, Dunne, Clarke and Simmonds "in trust"	2,654
Hodgkins M	
Manitoba Public Insurance Corp	1,373
Ludwigsen F	
Manitoba Public Insurance Corp	4,524
Oleskiew W V	
Manitoba Public Insurance Corp	7,688
Rochon D	
Manitoba Public Insurance Corp	2,704
Speedy Auto Glass	
Manitoba Public Insurance Corp	5,748
Alldis W	
Missisquoi Insurance Co	1,319
Keewatin Electric and Diesels Ltd	
Newman, MacLean "in trust"	11,000
Ford A	
Niagara Fire Insurance Co	10,836
Fraser B	
Niagara Fire Insurance Co	2,723
Larabie E	
Niagara Fire Insurance Co	1,950
Vaal-Henke M W	
Niagara Fire Insurance Co	3,384
Veldhuizen P and M	
Peace Hills General Insurance Co	1,079
Kipin J	
Personal Insurance Co of Canada	3,297
Lockhart K	
Personal Insurance Co of Canada	2,761
McClutcheon W	
Personal Insurance Co of Canada	1,633
Tull D and M	
Preston, Willis and Leitch "in trust"	6,820
Simon J	
Prousky and Biback "in trust"	11,235
Nelson D and M	
Provenzano, Provenzano and McMillan	7,193

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Baril R	
Provinces-Unies Cie d'assurances	1,266
Anthony T	
Provincial Adjusting Services Ltd	1,940
Archer M	
Prudentielle Cie d'assurance générale	1,900
Beaulieu G	
Prudentielle Cie d'assurance générale	1,519
Bolduc F	
Prudentielle Cie d'assurance générale	3,818
Francoeur G	
Prudentielle Cie d'assurance générale	1,066
Kelly D	
Prudentielle Cie d'assurance générale	4,321
Mobley L J	
Rogers and Hyslop "in trust"	25,000
Nelson D	
Royal Insurance Co	4,134
Young W	
Rutledge and Dyker "in trust"	10,424
Decap G	
Saskatchewan General Insurance	4,057
Ellis W E	
Saskatchewan General Insurance	5,646
Kalynka R	
Saskatchewan Government Insurance	5,551
Bader E	
Saskatchewan Mutual Insurance Co	2,934
Arlen J	
Smith, Lyons, Torrance, Stevenson and Mayer "in trust"	167,509
Sauvageau Y	
Société d'assurances générales	1,400
Reynen D	
Solomon and Solomon " in trust"	23,000
Egan M	
Sovereign General Insurance Co	1,248
Kong C-S	
State Farm Mutual Insurance Co	5,117
MacEachern R P	
State Farm Mutual Insurance Co	1,739
Bouchard J L A	
The Quebec Palais de Justice	3,617
Forrester W	
Underwriters Adjustment Bureau	3,328
MacVicar J	
Unifund Assurance Co	9,098
Grand-Maison M	
Union Québécoise Cie d'assurances générales	4,045
Fortin F	
Unique Cie d'assurances générales	1,978
Cowie G	
Wawanesa Mutual Insurance Co	1,181
Backman M	
Zurich Canada	1,116
Settlement of claims for damages to personal effects—	
Able Landscape Service re: Meyer E	4,906
Allison R A	1,329
Amyot R J G	1,278
Bennett J A	2,919
Boyes D	1,000
Canadian Provincial Insurance Co re: Greene R	5,264
Garrison B	1,491
Gawley S	1,247
Green R J	2,412
Gutoskie R E	1,216
Hudson J C	1,084
Hunt C	14,663
Legault T	1,607
Leitch H G	1,567
MacDonald M G	2,331
Mackie P A	4,988
Mould R K	1,710
Rounrhwaite C F T	1,218
Sanscartier J A Y	1,688
Thiessen H	3,000
Settlement of claims as a result of overflight by Canadian Forces Aircraft—	
Bureau d'expertises des assureurs Ltée	
re: Cinq-Mars R	15,000
re: Corcoran and Leclerc	8,687
re: Coteau Inc	17,106
re: Goulet S	5,955
re: Lamothe R and N	1,500
re: Les élevages de la Chute Inc	11,152
Conrod A M	10,792
Grant G	8,940
Privora F J Associates Ltd	2,101
Thompson B	4,370
Settlement of claims due to loss of interest on return of contribution—	
Cantlie J S	6,583
Delorme J P J	1,375
Dufour J R P	11,461
Lewis J	1,198
Miller G A	1,021
Murray B J	1,117
Nash S R	1,350
Simmons G J	5,545
Wash D A T	5,306
Settlement of a claim over contract dispute—	
ADCOM Electronics	82,095
Settlement of a claim due to damage caused to PMC by paint overspray—	
Atkin N W	1,492
Settlement of a claim re: Lynch D as a result of an incident involving a Holiday travel trailer—	
AXA Home Insurance Co	1,472
Settlement of a claim for professional services—	
Bacon, Donaldson and Associates	4,063
Settlement of a claim for damage to a cable—	
Bell Canada	6,095
Settlement of a claim for damage to a boat—	
Bilodeau L	1,379
Settlement of a claim for damage to a vehicle during snow removal—	
Boseley J	1,759
Settlement of a claim for damage to a tarmac—	
Bridges Bros Ltd	8,625
Settlement of a claim as a result of damage to a Cessna—	
British Aviation Insurance Co	1,401
Settlement of claims as a result of a sonic boom—	
Carleton Place Dodge	2,026
Lebrun Building Services	1,397

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement of a claim for towing and storage—	
Chadwicks	15,560
Settlement of a claim for reimbursement of pension—	
Clark and Co	2,538
Settlement of a claim for personal injuries—	
Cornale R	2,500
Settlement of a claim as a result of flood damage—	
Cuppens L F W	2,910
Settlement of a claim re: London Air Show—	
Ecclesiastical Insurance Co	9,199
Settlement of a claim for wrongful dismissal re: McGregor E—	
Fraser Stewart "in trust"	3,500
Settlement of a claim for breach of copyright—	
Frye R P and Co	4,250
Settlement of a claim for hand injuries re: Rouselle O—	
Gallagher, Roux, Frenette "in trust"	10,000
Settlement of a claim for pension benefit entitlements on retirement from Public Service—	
Goldsmith L C	5,250
Settlement of a claim for damage to heater while in storage—	
Guardian Insurance Co of Canada	3,896
Settlement of a claim for loss of interest—	
Halliwell S E	1,985
Settlement of a claim as a result of an oil spill—	
Hebbard K G	1,920
Settlement of a claim for negligence in a motor vehicle accident re: M Dwaydar—	
Hughes, Laishley, Touhey	143,330
Settlement of a claim for copyright—	
Interaction Research Corp	23,850
Settlement of a claim for damage to sailing vessel when struck by DND vessel—	
Kerr L	1,116
Return of items seized during court martial—	
Madore E T	1,176
Settlement of a claim for damage caused by fire at Vernon Military Camp—	
Ministry of Forests British Columbia	3,168
Interim payment on a claim for wrongful dismissal—	
Morgan R	12,000
Settlement of a claim for damage to private property during military manoeuvers—	
Ogden D	2,660
Settlement of a claim for loss of Hotel income—	
Prince Albert Hotel	3,444
Settlement of a claim as a result of fire—	
Reeds Stenhouse Ltd	3,436
Settlement of a claim for non payment of wages—	
Richardson G	1,088
Settlement of a claim for breach of contract—	
Ricoh Deutschland	358,099
Settlement of a claim due to alleged forced retirement re: Olmstead B L—	
Sihota and Starkey "in trust"	20,000
Settlement of a claim for damage to an airplane by a department snow blower—	
Trim-Line Graphics of 1000 Islands Inc	65,000
Settlement of a claim for damage and loss of sea containers—	
TTC Portable Storage	118,747
Settlement of a claim for wrongful dismissal re: Hanzek S F—	
Turnham Woodland "in trust"	15,000
Settlement of claims as a result of property damage during military exercise—	
Underwriters Adjustment Bureau	26,469
Settlement of a claim as result of damage to street lamp—	
City of Hampstead	1,979
Settlement of a claim for loss of interest on service estate—	
Walker L M	1,116
Settlement of a claim due to contract cancellation—	
Westin Hotel	1,000
Settlement of a claim by Crête D—	
Workers Compensation Board	47,380
Settlement of a claim for negligence re: Wells H—	
Workers Compensation Board of BC	67,000
Reimbursement of Canada's share of 75% with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4,1949 to—	
Government of Germany claims for $3,094,121	
Government of Belgium claims for $27,166	3,121,287
Authority—TB 815865	
Settlement of a claim for negligence—	
Texaco Canada Inc	602,201
Claims under $1,000 (5,379)	3,230,106
	9,078,607
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Continental Insurance Company	1,142
Claims under $1,000 (2)	541
	1,683
HEALTH PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Ferguson G	3,454
Fraser W	1,310
Ladouceur L	1,966
Province of British Columbia	1,643
Claims under $1,000 (8)	4,241
	12,614
	14,297

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
NATIONAL REVENUE	
Customs and Excise	
Authority—Deputy Minister	
Damage to an electronic whiteboard belonging to consultants working for us at that time—	
Continental Insurance Management Limited	2,922
Settlement of wage loss—	
Cini J	9,462
Accident involving a departmental vehicle—	
Zurich Insurance Company	1,698
Settlement as a result of a shipment inadvertently sold by the Crown—	
Carleton Industries Limited	11,662
Settlement for damage to a Ferrari while in storage at Queen's Warehouse—	
DiGregorio G	5,515
Settlement for damage to a gold bangle style bracelet done inadvertently by a customs inspector—	
Yuk C C	1,400
Settlement for damage to the trunk of a 1988 Honda Accord through use of crowbars to force it open—	
T and T Auto Supply	1,382
Settlement of a claim of harassment by London customs in 1987—	
Ricketts and Harris for Mourey W	3,000
Claims under $1,000 (112)	17,319
	54,360
PRIVY COUNCIL	
Canadian Transportation Accident Investigation and Safety Board	
Authority—Ministerial	
Claim under $1,000 (1)	227
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—TB 815861	
Accidents involving Crown-owned vehicles—	
Brewer, MacPherson, Quinn in trust for Gartside W	700,000
Commercial Investigations and Consultants Limited	2,623
Authority—Ministerial	
Accidents involving Crown-owned vehicles—	
Aviscar Inc	3,287
Axa Home Insurance Company	7,169
Cie d'assurance les Provinces Unies	1,716
Commercial Union Assurance Company	6,806
Dottdenker J	16,211
Hildebrand J	6,803
Insurance Corporation of British Columbia	3,831
Accidents involving Crown-leased vehicles—	
Budget Rent-A-Car of Halifax	10,000
Budget Rent-A-Car of Newfoundland	1,044
Settlement of a claim between Fuchs E and PW—	
Davis and Company in trust	23,288
Warren, Aaron, MacGregor and Gordon in trust	3,537
Personal injury resulting from a fall on a slippery floor in the House of Commons—	
Muir, Sinclair in trust	7,083
Settlement of a claim resulting from fall on the Sparks Street Mall—	
Wilson F	6,000
Settlement for personal injury due to a fall outside a Crown-owned building—	
Vertes, Peterson and Schuler in trust Gratix E	12,500
Authority—Regional Director General	
Accidents involving Crown-owned vehicles—	
Allibhai A	1,000
Country Collision Repair Ltd	1,326
Delta Ford Mercury Sales Ltd for Kikoak R	2,955
DiRaimo A	1,200
Ernie's Auto Body Shop	3,279
Graves M	1,000
Pert V	3,500
Settlement of a claim for compensation of lost wages—	
Bedard T J	1,387
Settlement for personal injury sustained from slipping on the steps of the Bonnyville Canada Post Corporation Building—	
Chouinard G	3,645
Settlement of a claim between PW and CPC, as compensation for personal injuries—	
Roberts I	2,319
Settlement of a claim between Lenard B and PW for lost wages due to personal injury—	
Lenard B	1,971
Settlement of a claim between PW and Steinman, Lerner and Grossin-Sidenberg—	
Steinman, Lerner and Grossin-Sidenberg	2,080
Personal injury sustained when Sima A slipped on the steps of the National Archives Building in Ottawa—	
Sima A	7,000
Claims under $1,000 (56)	18,417
	862,977
REAL PROPERTY PROGRAM	
Authority—Ministerial	
Settlement of a claim between Lemaigre P and PW—	
Epstein, Wood, Wong, Logie in trust	9,000
Personal injury sustained from slipping on a sidewalk in front of a federal building—	
MacIntosh, MacDonell and MacDonald in trust for Camaron W	23,750
Personal injuries sustained from slipping on the floor of a Post Office building—	
MacLean and MacDonald in trust for Hingley J	13,800
Claim for personal effects and furniture damaged by a broken waterpipe on Crown-owned property—	
Seputis J	6,959
Authority—Regional Director General	
Boating accident while passing through St Andrews lock and dam—	
Newman, Maclean in trust Trudeau	2,000
Personal injuries sustained from slipping in front of a Customs building—	
Saindon D	1,000
Claims under $1,000 (3)	670
	57,179
	920,156

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
SECRETARY OF STATE	
Public Service Commission	
Authority—Department of Justice	
Compensation for injurious affections and sufferings and loss of salary—	
Kaushik D C	25,000
SOLICITOR GENERAL	
Correctional Service	
Authority—Ministerial	
Damages incurred in motor vehicle accidents—	
Assurance générale des Caisses Desjardins	2,398
Besinger J	2,000
Compagnie d'assurance Home Canadien	3,512
Compagnie d'assurance Missisquoi	1,411
Continental Canada	1,665
Don's Cartage and Sons Ltd	1,603
Elder D F	11,872
Hird E	4,739
ICBC	5,103
La Sécurité, Compagnie générale du Canada	4,690
Manitoba Public Insurance	1,122
Newman K	2,828
Rolfe M	1,640
Sun Alliance Insurance Company	1,695
Wawanesa	1,005
Canadian Human Rights Commission settlement agreement; discrimination in employment—	
Dandurand P	2,500
Hansra P	5,000
Rivard L	8,000
Canadian Human Rights Commission settlement agreement; hurt feelings—	
Raymond M	5,000
Compensation for illegal detention—	
Anderson R	2,000
Turcotte A	2,500
Injuries sustained in motor vehicle accident—	
Newitt H	6,000
Injuries sustained after slipping on a wet floor—	
Crawford M	2,000
Unlawful segregation—	
Srazdanowski W	5,000
Loss of liberty and wrongful incarceration—	
Rocheleau D	12,750
Torroni R	3,030
Untimely medical care—	
Mitchell J	15,000
Wrongful search—	
Walker I	3,000
Injuries sustained in a work related accident—	
Bernier S	134,484
Compensation for injuries sustained—	
Dupré M	2,500
Jalbert R	4,000
Wilson L	15,438
Compensation for a termination of contract—	
Whatley J	12,430
Compensation for an error in Supplementary Death Benefit Plan—	
MacDonald J	26,438
Payment of plaintiff's court costs—	
Steele T	22,223
Public Service Commission complaint—	
Tremblay C	3,650
Alleged mistreatment when gated—	
Oag D	10,000
Loss of personal property while incarcerated—	
Brooker L	4,000
Cojocari M A	1,045
Winter O	2,500
Moral turpitude—	
Bruce C	1,350
Compensation for lost wages—	
Kampman L	5,818
Damages to a cement-mixer during a breakout—	
Béton Québec	22,808
Claims under $1,000 (400)	74,097
	461,844
Royal Canadian Mounted Police	
Authority—TB 812273	
Settlement for damages arising from a motor vehicle accident—	
Heather, Sadler, Jenkins in trust	25,243
Authority—TB 814291	
Settlement for damages arising from a motor vehicle accident—	
Bennett, Jones, Verchère	230,519
Authority—Canadian Human Rights Commission	
Payment as directed by the Canadian Human Rights Commission—	
Kaczmarski A	3,000
Authority—TB 780720	
Settlements for damages arising from vehicle accidents—	
Acker G and B	1,078
Aikins, MacAulay and Thorvaldson in trust	21,933
Air Canada	1,235
Alberta Motor Association Insurance Co	3,733
Alberta Insurance Company $ 785	
Dyck S 250	1,035
Allstate Insurance Company	1,020
Allstate Insurance Company	5,000
Aloe V	6,500
Alpina Insurance Company	2,680
Anstey S F	2,905
L'Assurance Royale du Canada	5,156
Bailey and Associates in trust	75,000
Barton M	8,000
Beaubier and Plazzer in trust	18,803
Becker, Mathers in trust	3,000
Becker, Mathers in trust	27,161
Belair Insurance Co $ 1,174	
Ryan S 250	1,424
Bell, Arnold and Co in trust	47,399
Benard R	7,000
Berg L A in trust	13,500
Braidwood, McKenzie, Fujisawa, Brewer and Greyell in trust	3,000
Brenton, Arthur, Kornelson	1,054
Brinkhaus Jewellers	1,716
Budget Car Truck Rentals of Ottawa	1,092
Budget Rent a Car	3,390
CP Collision Services $ 1,671	
Gledhill D 389	2,060
Campbell D G in trust	3,000

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Canadian General Insurance Co	$ 767	
Carter J W	393	1,160
Canadian General Insurance Co	$ 2,287	
Enterprise Tremblay Ltd	300	2,587
La Capitale, Compagnie d'assurance générale		1,296
La Capitale, Compagnie d'assurance générale		1,925
Cardinal Agency Inc		1,264
Chambers P G		2,244
City of Edmonton		1,233
City of Prince George		1,393
Clark, Wilson in trust		13,089
Clark, Wilson in trust	$ 79,686	
Simpson and Company in trust	3,000	82,686
Coastline Auto Body Co Ltd	$ 7,944	
Miller W L and V M	6,763	
Budget Rent a Car	1,665	16,372
Cohen, Fraser in trust		3,000
Commercial Union Assurance Company		3,517
Commercial Union Assurance Co	$ 1,199	
Hambrook Mercury Sales Ltd	500	1,699
Commercial Union Assurance Co		3,847
Compagnie d'Assurance du Québec		1,200
Co-operators General Insurance Co	$ 7,851	
Liberty Mutual Insurance Co	4,888	
Western Union Insurance Co	3,750	
Wawanesa Mutual Insurance Co	990	17,479
Co-operators General Insurance Co		1,175
The Co-operators	$ 10,352	
Park M	2,062	12,414
Cornell Chevrolet Oldsmobile Ltd		10,750
Davidson and Company in trust		10,500
Dawson Wood and Company in trust		1,500
Derksen R		2,056
Dick and Jones in trust		16,825
Doig, Bailey in trust		19,548
Doig, Bailey, McLean, Greenbank and Murdock in trust		6,525
Dollis, Plehert, Pope and Higson in trust		18,000
Dorman, Baird, Bernardino, Baker and Baker in trust		2,800
Douglas, Symes and Brissenden in trust		5,000
Downey's Limited		12,500
Dutton, Brock, Somers, MacIntyre and Collier		1,242
Edwards, Edwards, Edwards and Maskall in trust		10,000
L'Équitable, Compagnie d'Assurance		5,618
Francilia S		1,600
Gallant S		1,848
General Accident Assurance Company of Canada		5,638
General Accident Assurance Co of Canada	$ 3,232	
Clark A	149	3,381
Gerbrandt, McGee and Company in trust		10,800
Goodwin and Ellsworth in trust		1,500
Gore Générale Cie d'Assurance Inc		4,709
Grantham Adjusters Ltd	$ 1,390	
Boiselle R	250	1,640
Guardian Insurance Company of Canada		3,556
Guardian Insurance Company of Canada	$ 1,681	
McDougall C F	250	1,931
Guardian Insurance Company of Canada	$ 763	
Hoernig H	250	1,013
Guardian Insurance Co	$ 4,475	
Rapo R	2,880	7,355
Guardian Facility Insurance		5,584
Halifax Insurance	$ 4,761	
Beveridge R	26	4,787
Halifax Insurance		3,292
Halifax Insurance Company		3,245
Hanrahan A		1,000
Harper, Grey, Easton in trust		10,000
Heather, Sadler, Jenkins		12,000
Hope, Heinrich in trust		10,000
Hynes G R		1,222
Insurance Corporation of British Columbia	$ 10,366	
Oye K	3,705	14,071
Insurance Corporation of British Columbia	$ 3,249	
Schmittlutz K	100	3,349
Insurance Corporation of British Columbia		2,034
Insurance Corporation of British Columbia		1,573
Insurance Corporation of British Columbia		3,070
Insurance Corporation of British Columbia	$ 1,265	
Cathrea B	100	1,365
Insurance Corporation of British Columbia		6,380
Insurance Corporation of British Columbia		1,297
Insurance Corporation of British Columbia		3,212
Insurance Corporation of British Columbia	$ 1,541	
Bernhard W A	300	1,841
Insurance Corporation of British Columbia	$ 1,854	
Bullett L	300	2,154
Insurance Corporation of British Columbia	$ 4,802	
Mueller P	200	5,002
Insurance Corporation of British Columbia		2,723
Insurance Corporation of British Columbia	$ 1,821	
Beaton S	100	1,921
Insurance Corporation of British Columbia	$ 5,618	
Gentle Care Drapery and Carpet Cleaners Ltd	500	6,118
Insurance Corporation of British Columbia	$ 2,115	
Chan C K	225	2,340
Insurance Corporation of British Columbia	$ 4,200	
Lockhart Risk Management	789	4,989
Insurance Corporation of British Columbia		4,622
Insurance Corporation of British Columbia	$ 22,931	
Hi-To Fisheries	10,509	
Hagelund R	7,341	
Prudential Insurance	2,305	
Tokio Marine and Fire Insurance	922	
Zurich Insurance Company	692	
Laurentian Pacific Insurance	691	45,391
Insurance Corporation of British Columbia		2,561
Insurance Corporation of British Columbia		2,329
Insurance Corporation of British Columbia		2,218
Insurance Corporation of British Columbia		2,674
Insurance Corporation of British Columbia	$ 1,630	
Chu F	500	2,130
Insurance Corporation of British Columbia	$ 960	
Taylor S	300	1,260
Insurance Corporation of British Columbia	$ 1,464	
Gruenwald W	100	1,564
Insurance Corporation of British Columbia	$ 1,935	
Juracic J	300	2,235
Insurance Corporation of British Columbia		1,180
Insurance Corporation of British Columbia		1,057
Insurance Corporation of British Columbia	$ 1,414	
Graceffo S T	100	1,514
Insurance Corporation of British Columbia		4,199

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Insurance Corporation of British Columbia	4,053	
Lucarelli V T	100	4,153
Insurance Corporation of British Columbia		1,058
Insurance Corporation of British Columbia	968	
Lavoie J A	80	1,048
Insurance Corporation of British Columbia		1,375
Klein J E		1,033
Knight Repair		1,537
Knutsen V and C	6,000	
Insurance Corporation of British Columbia	5,919	11,919
Langdon, Lacroix, Davis and Toews in trust		23,000
Laskey R		1,346
Lesyk E in trust		20,000
Liberty Mutual	5,591	
Carleton Cards Ltd	500	6,091
Location de Voiture Compacte (Québec) Ltée		9,750
Lojek, Jones and Company in trust		9,824
Lorne Brett Chevrolet Oldsmobile Cadillac		4,635
Lucas, Bishop, Bowker and White in trust		12,181
MacIsaac and Company in trust		1,200
MacMillan, Rooke, Avery, Boeckle and Robinson in trust		1,185
MacMillan, Tucker, Krieger and MacKay in trust		20,971
MacPhee T		1,200
Madjus E		1,500
Mallet Débosselage Ltée		1,489
Manitoba Public Insurance Corporation		1,515
Manitoba Public Insurance Corporation	1,952	
Symchych B	250	2,202
Manitoba Public Insurance Corporation	736	
Minister of Finance of Manitoba	350	1,086
Manitoba Public Insurance Corporation	2,340	
Marks G	250	2,590
Manitoba Public Insurance Corporation	2,944	
Rip Off Auto Rentals	510	
Hisco M	250	3,704
Manitoba Public Insurance Corporation	2,300	
Friesen K	361	2,661
Manitoba Public Insurance Corporation		1,376
Manitoba Public Insurance Corporation	1,240	
Branquino M	150	1,390
Manitoba Public Insurance Corporation	1,240	
Abstreiter D	250	1,490
Manitoba Public Insurance Corporation	1,537	
Fedak K	350	1,887
Marasek G H		2,763
McKechnie, Jurgeit and Mackenzie in trust		2,154
McKercher Law Office in trust		5,800
Meiklem, Fletcher, Repstock in trust		13,653
Minister of Finance of British Columbia		65,000
Millar and Millar		5,076
Morton, Greenglass in trust		4,531
Murcheson, Thomson and Clarke in trust	22,000	
Insurance Corporation of British Columbia	117	
Sutherland J D	100	22,217
Nimegeers, Shuck, Wornsbecker and Bobbit in trust		29,147
Nixon, Wenger in trust		4,130
The Optimum Insurance Management Limited		1,222
P A Auto Body (1983) Ltd		1,788
Personal Insurance Company of Canada	3,460	
Ameyaw N	200	3,660
Phoenix Continental Insurance		1,548
Pilot Insurance Company		1,086
Plenert, Pope, Higson in trust		4,500
Potter S in trust		6,450
Prudential Assurance Company		3,344
Pushor and Company in trust	12,620	
Schaefer and Company in trust	5,916	18,536
Pyc G and N		3,652
Ramsay, Thompson, Lampman in trust		15,000
Regional Municipality of Ottawa Carleton		1,209
Richmond Autobody	1,192	
Groves S L	100	1,292
Robertson, Stromberg		8,100
Rooke E		1,494
Ross F		1,100
Royal Insurance Company of Canada	6,729	
Fulton R T	1,078	7,807
Royal Insurance		1,143
Royal Insurance Company of Canada	6,644	
Skjaveland L	250	6,894
Royal Insurance Company of Canada	1,060	
Campbell River Restorations	200	1,260
Russ's Autobody		1,300
Saskatchewan Government Insurance	790	
Green V	500	1,290
Saskatchewan Government Insurance	4,749	
Steedsman V G	100	4,849
Saskatchewan Government Insurance	4,542	
Bleier E	500	5,042
Saskatchewan Government Insurance	2,350	
Schafer S A	50	2,400
Saskatchewan Government Insurance	1,682	
Head K	830	2,512
Saskatchewan Government Insurance	556	
Mann Motor products	500	1,056
Saskatchewan Government Insurance	812	
Mills D	500	1,312
Saskatchewan Government Insurance		1,398
Saskatchewan Government Insurance		2,041
Saskatchewan Mutual Insurance Co		7,677
Scott M		1,012
Scottish and York Ltd		1,048
Shidfar M		5,088
Sidhu S S		4,000
Simon, Wener and Adler in trust		6,500
Smith H M		2,040
Société Nationale d'Assurance		1,412
Southern D		2,974
Stacey K		1,377
Stanley J		10,000
State Farm Mutual Automobile Insurance Co		5,088
Stikeman, Elliott in trust		1,045
Strelau B R		4,500
Sun Alliance Insurance Company		2,573
Swadden R H		8,842
Thrifty Car Rental	3,186	
B J Trucks Limited	1,769	4,955
Traders Générale, Compagnie d'Assurance		3,120
Trafalgar Insurance Co	1,879	
Hingley J	250	2,129
Travellers Canada		1,666
Trower, Burke and Jones in trust		2,000
Vancouver Freightliner Ltd		1,375

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Wawanesa Mutual Insurance Company	$ 2,127	
Gajdostik M	250	2,377
Wawanesa Mutual Insurance Company		2,381
Wawanesa Mutual Insurance Company	$ 1,799	
Carlson P H	100	1,899
Wawanesa Mutual Insurance Company	$ 7,321	
Sova J	671	7,992
Wawanesa Mutual Insurance Company		1,270
Williams G		1,921
Wolch, Pinx, Tapper, Scurfield		3,000
Workers Compensation Board BC		5,000
Zoun WH		1,225
Zurich Canada	$ 1,054	
McStart Ltd	50	1,104
Zurich Canada		1,155
Zurich Insurance Company of Canada		1,080
Settlements for personal injury, assault, unlawful arrest—		
Armstrong A B in trust		2,000
Baylis R J in trust		8,400
Berkelaar G G in trust	$ 3,235	
Westlake K S	1,781	5,016
Bolton and Muldoon in trust		13,500
Byrne, McGinley, Boudreau, Lenihan, Chiasson in trust		3,000
Cave J A in trust		5,000
Considine and Lawler in trust		5,000
Davis and Company in trust		2,500
Rothman J L in trust		117,500
Salloum, Doak in trust		5,000
Salloum, Doak in trust		15,659
Steidl, Kambeitz and Donald in trust		179,146
Vukelic D and A		8,560
Settlements for damage to property—		
Arsenault P		1,155
Barriault J and Berthelot C		2,044
Beaudry R		13,860
Brimo R J Enterprises Ltd		1,895
Brunet J		1,093
Burrows C		1,813
Cormier N		1,925
Fallu M and Gough D		1,598
Landry F		2,518
Landry R		2,156
Leblanc C		2,641
Maverick Coach Lines Ltd		1,654
Panabode International Ltd	$ 1,066	
Nielsen F	790	
Taylor D W	406	
Strothotte A	93	2,355
Sutton R J in trust		3,000
Settlement regarding conditions of employment—		
Bankowski G D		5,000
Wool G in trust		8,000
Settlement for alleged breach of duty—		
Green Higinbotham in trust		4,544
McClure D		1,263
Minister of Finance BC	$ 4,450	
Stevenson N	4,450	
Hambrook and Company in trust	750	9,650
Scott C R		2,873
Sirois D		1,910
Taylor J G		5,125
Claims under $1,000 (407)		162,410
		2,201,294
		2,663,138

SUPPLY AND SERVICES

Department

Authority—SSC Legal counsel

Accidents involving Crown vehicles—	
ICBC	1,381
Palmer W	12,131
Provincial Adjusting Services	4,624
	18,136

TRANSPORT

Department

Authority—Department of Justice

Compensations for personal injuries sustained on Crown property—	
Carroll, Heyd, Vigmond	42,000
Cooper, Ehrlich in trust	1,500
Daley, Byers and Phillips	45,000
Kovanchak, Ferris and Ross in trust	15,700
Leandre R	14,686
McKennon, Ross in trust	1,250
McManus, Anderson, Miles in trust	10,000
Olser, Hoskin in trust	3,000
Owens, Sattin in trust	11,500
Rosenberg and Zelewicz	18,250
Winch and Gasee	1,000
Compensations for personal injuries as a result of a fall—	
Anderson M A	1,500
Fortier C in trust	10,830
Parsons M	11,936
Wilson M L	1,500
Accidents involving a Crown vehicle—	
Assurance Royale du Canada	6,372
Beothic General Insurance	1,135
Corporation of the City of Sudbury	1,291
Economical Mutual Insurance Co	9,809
Eve J	19,800
Insurance Corporation of British Columbia	1,114
Iwasykiw J A in trust	10,267
Lloyd Elliott and Walter Picott Chev Olds	1,514
Manuel E	3,077
Polegato A M	1,067
Public Trustee for the Northwest Territories	1,000
Richard J	1,219
Sécurité compagnie d'assurance générale du Canada	1,696
Wawanesa	1,023
Wilson C	4,360
Youden D	1,314
Damages to a private vehicle due to a parking lot barrier—	
Schattenkirk C	1,463
Damages due to late construction—	
Steels Aviation Services	27,721
Damages to private vehicle due to lime drippings in Terminal I—	
Quattrociocchi P	1,095

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
Accidents involving coast guard vessel and private boat—	
Kovnatz D	8,000
W C Grover Fisheries Ltd	3,000
Damages due to cancellation of lease—	
Goodman and Griffen	4,250
Damages to private aircraft—	
Bonnell K	2,208
Durham F	4,060
Financial loss involving relocation—	
Clay D	39,639
Payment of interest due to late reimbursement of overpayment—	
Weston's Concession	4,312
Mid-air collision at Hamilton Airport—	
Henderson Structured	50,000
Stanley M Tick Associates	107,500
Damages further to airplane accident—	
Caiger B	85,460
Davenport A C	2,026
National Laser Production vs Falconbridge et al	3,116
Supergravity Inc	1,503
Yager T J	37,509
Work of art sold by accident—	
Toplis and Harding Canada Inc	5,068
Damages to a vehicle due to an accumulation of snow and ice on a street lamp—	
Air Canada	3,143
Damages to a container—	
Air Canada	1,000
Compensation for personal injury incurred at New Toronto International Airport—	
McKechnie, Jurgeit and Mackenzie in trust	150,000
Compensation for use of computer beyond contract date—	
Lambyte Computers Ltd	4,240
Losses of time as a result of work interruptions—	
Construction Val Brice Inc	5,000
Authority—TB 814425	
Air India Litigation—	
Paterson MacDougal	1,800,000
Authority—Ministerial	
Damages to lessee's property—	
Canadian Airline International	5,562
Claim for damage to private sailboat—	
Pilot Insurance Company	3,469
Personal injury on Crown property—	
Erickson, Larson in trust	110,000
Claims due to helicopter operations—	
Philpott D	3,264
Philpott R	23,964
Wells C	1,700
Accident causing damage to fence—	
Canadian Fence Contractors	2,645
Damage due to construction work—	
Valin Partners in trust	107,000
Human Rights Commission—	
Cossette L	41,781
Accidents involving Crown vehicle—	
Co-operators General Insurance Company	5,310
Insurance Services Ltd	5,882
Claims under $1,000 (276)	93,058
	3,010,658
Grand total	17,903,625

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—TB 814587 and Ministerial	
Compensation to an employee for the loss of a wallet while on duty travel in the USSR—	
Kirk I	712
Authority—Department of Agriculture 880738	
Compensation to an employee for the loss of personal property while on duty travel in France—	
Marcus S	100
Authority—Department of Agriculture 775924	
Compensation to an employee for damage to eyeglasses; damage occured while employee was on duty—	
Heys R	148
Authority—TB 814588 and PC 1990-2/2416	
Compensation for the cleaning and disinfection costs allocated whith the eradication of the salmonella enteriditis infection—	
Fraser View Egg and Poultry Supply Ltd	6,896
Philipsen Poultry Farm	2,447
Compensation for stolen articles while in travel status—	
Berthiaume Y	208
Payments under $100 (7)	335
	10,846
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for damages to personal effects—	
Foster A	238
Compensation for damages to a rental computer during shipping—	
PC Rentals Limited	198
Payment under $100 (1)	38
	474
COMMUNICATIONS	
Department	
Authority—PC 1974-4/1946	
Damage to clothing—	
Boucher F	200
Hearne S	135
Compensation for car repairs—	
Greetham L	203
Payments under $100 (4)	227
	765
National Archives of Canada	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*60*
National Library	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*51*
National Museums of Canada	
Authority—PC 1974-4/1946	
Compensation for damages—	
Bournazlan J D	204
Kealy and Batts	4,000
Payment under $100 (1)	60
	4,264
	5,140
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Ministerial	
Compensation for damages made to a tailor suit during performance of duties—	
Leask J O	706
Payments under $100 (4)	179
	885
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE MANAGEMENT AND SERVICES PROGRAM	
Authority—Deputy Minister/Chairman	
Damage to personal belongings—	
Coadys Metal Works	150
Fahey K	2,892
Reimbursement of union dues—	
Tremblay H	226
Compensation for damage to personal clothing—	
Larade G	120
Payments under $100 (7)	347
	3,735
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Deputy Minister/Chairman	
Damage to personal belongings—	
Bonne K	297
Loss all personal effects—	
Jennings C	243
Schuyler A	443
Ross W R	415
Authority—TB 814088	
Compensation for loss of income and damages to her reputation and self-esteem—	
Barton D	7,500
Compensation for damage to vehicule while on travel status—	
Bckert A	130
Authority—Ministerial	
Transported to a hospital in an ambulance—	
Grant G	547
Out of court settlement for back injury—	
Tim Louis and Company in trust	3,500
Payments under $100 (16)	664
	13,739

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
IMMIGRATION PROGRAM	
Authority—Deputy Minister/Chairman	
Lost a gold chain—	
Radi M R	200
Payments under $100 (6)	60
	260
Immigration and Refugee Board of Canada	
Payment under $100 (1)	*32*
	17,766
ENERGY, MINES AND RESOURCES	
Department	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for items stolen from employee's car while on travel status—	
Morris R J	200
Payment under $100 (1)	34
	234
Atomic Energy Control Board	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for damages resulting from an automobile accident—	
Hawley P	*135*
National Energy Board	
Payment under $100 (1)	*77*
	446
ENVIRONMENT	
Department	
ADMINISTRATION PROGRAM	
Authority—PC 1974-4/1946	
Compensation for the theft of a wallet at the workplace—	
Riberdy S	200
Payment under $100 (1)	46
	246
ENVIRONMENTAL SERVICES PROGRAM	
Authority—PC 1974-4/1946	
Compensation for torn clothing—	
Cinq-Mars J	391
Compensation for a graduation certificate damaged during the move to River Road laboratory—	
Hill G	275
Compensation for a handbag stolen during a trip to London—	
Kriz C	254
Compensation for the purchase of a blouse, slacks and shoes damaged during a laboratory analysis—	
MacIsaac M E	135
Payment under $100 (1)	14
	1,069
PARKS PROGRAM	
Payment under $100 (1)	96
	1,411

Particulars and payee	Amount
	$
EXTERNAL AFFAIRS	
Department	
CANADIAN INTERESTS ABROAD PROGRAM	
Authority—PC 1974-4/1946	
Compensation for lost luggage—	
Dillon A	540
Authority—PC 1990-1/1049 and TB 813869	
Compensation for the cost of repairs to the embassy in Ottawa resulting from damages caused by demonstrators—	
Embassy of Romania	1,840
Authority—PC 1974-4/1946 amd TB 814960	
Compensation for lost luggage—	
Ozberk E	2,157
	4,537
Canadian International Development Agency	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for loss of money while on an authorized CIDA trip—	
Theauvette C	1,000
Payment under $100 (1)	50
	1,050
	5,587
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Authority—Ministerial	
Compensation for damage to clothing in the workplace—	
Bryden D	131
Cloutier Y	319
	450
Auditor General	
Authority—PC 1974-4/1946	
Payment under $100 (1)	*12*
	462
FISHERIES AND OCEANS	
Department	
Authority—PC 1990-3/1655	
Assistance to a Crown corporation to ensure its continued operations during the fiscal year 1990-91—	
Canadian Saltfish Corporation	15,000,000
Authority—Ministerial	
Compensation for an automobile windshield broken by a departmental maintenance employee—	
Higgins R	125
Compensation for a lost watch while employee was performing his duties on board of a departmental vessel—	
Judd G	159
Compensation for damaged personal camera required for the performance of official duties—	
Weston M	138

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Compensation for lost personal camera required for the performance of official duties—	
Bourgois L	1,000
Payments under $100 (4)	249
	15,001,671
FORESTRY	
Payment under $100 (1)	58
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 814513	
Compensation for the loss of future income following the purchase of various parcels of land—	
Municipality of Oka	2,500,000
Authority—PC 1974-4/1946 and Ministerial	
Compensation for the reimbursement of the deductible portion only, to a claimant for loss of personnal effects due to a school fire—	
Holmes T	200
	2,500,200
NORTHERN AFFAIRS PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Resolve a complaint regarding an application for employment with INAC—	
Green F	*7,477*
	2,507,677
INDUSTRY, SCIENCE AND TECHNOLOGY	
Canadian Space Agency	
Authority—PC 1974-4/1946 and Ministerial	
Payments under $100 (2)	*73*
National Research Council of Canada	
Authority—Ministerial	
To cover cancellation and insurance fees on a trip cancelled as a result of NRC business—	
Perron P O	650
Reimbursement for a deposit made on a reservation for an annual leave which had to be cancelled—	
Deakin R	592
Personal effects damaged as a result of accidental spilling of corrosive or noxious substance—	
Poulin C	175
To write-off a standing advance after the death of an employee—	
Anhorn P A	311
Payments under $100 (5)	223
	1,951
Statistics Canada	
Authority—PC 1974-4/1946	
While on a business trip, employee's car was broken into; compensation made for damages suffered and not covered by his insurance—	
Painchaud D	675
Payments under $100 (7)	310
	985
	3,009
JUSTICE	
Department	
Authority—PC 1991-586	
Compensation for persons wrongfully convicted—	
Attorney General of Nova Scotia re: Marshall D Jr	337,840
Payment under $100 (1)	50
	337,890
Commissioner for Federal Judicial Affairs	
Authority—PC 1991-4/297	
Compensation to cover legal fees for representing Mr D K Marshall before the Canadian Judicial Council inquiry on the matter of the conduct of the five judges in his 1983 Nova Scotia Court of Appeal hearing—	
Buchan, Derrick and Ring	*31,421*
Supreme Court of Canada	
Authority—PC 1974-4/1946	
Payments under $100 (5)	*256*
	369,567
NATIONAL DEFENCE	
Department	
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at Royal Canadian Air Force Station in Aylmer, Ontario—	
Delage E	750
Authority—PC 1990-2413	
Redress as a result of misinformation provide by servants of the Crown as to CFSA annuity penalty—	
Denovan J E	40,000
Authority—PC 1990-1231	
Compensation for the loss of income—	
Dew S A	43,047
Authority—PC 1990-2412	
Redress for the loss of an advance of public funds recovered from member—	
Dupras K L	500
Authority—PC 1990-3/1235	
Negotiated settlement pursuant to a complaint under the Canadian Human Rights Act—	
O'Rourke C	12,500
Authority—PC 1990-1233	
Compensation for the loss of income, medical and other expenses—	
Raines S C	7,369
Authority—PC 1974-4/1946	
Compensations for damage to personal effects—	
Allen R B	241
Landry R W	160
Marek I	355
Murphy G	117
Neery G	140
Olsen E	355

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Rogers G W	147
Verville C	182
Payments under $100 (24)	1,299
	107,162
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*82*
HEALTH PROGRAM	
Authority—PC 1990-4/872 and Ministerial	
Compensation to persons infected with HIV virus through blood or blood products in Canada and the Canadian thalidomide victims	25,500,000
Authority—PC 1974-4/1946 and Ministerial	
Damage to personal effects while on duty—	
Enns S	750
Payments under $100 (3)	132
	25,500,882
SOCIAL PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for damaged clothing—	
St-Pierre L	138
Compensation for stolen luggage—	
Stewart D	880
Payment under $100 (1)	55
	1,073
	25,502,037
NATIONAL REVENUE	
Customs and Excise	
Authority—PC 1974-4/1946	
Payments under $100 (5)	*202*
Taxation	
Authority—PC 1981-288	
Theft of personal items from office—	
Yetman K	132
Compensation for prepaid travel which was cancelled as a result of work related obligations—	
Gravelle P	300
Mckenna W J	124
Compensations for damage to personal clothing—	
Blundon L	150
Calyniuk J	185
Chasse A	107
Cullum T	103
Lee H S	145
Mambly J G	200
Ranger D	115
Compensation for irreparable damage to art work—	
Skwarek T	250
Payments under $100 (81)	3,170
	4,981
	5,183

Particulars and payee	Amount
	$
PARLIAMENT	
House of Commons	
Authority—Ministerial	
Compensation for personal physical injury in Centre Block—	
Fisher C	2,800
Compensation for a classification grievance made by a former employee—	
Roy P	1,000
Reimbursement for luggage lost while on Committee travel—	
Chartier S	1,950
	5,750
PRIVY COUNCIL	
Department	
Authority—PC 1990-2/2156 and TB 814701	
Payments made to assist in the payment of legal costs of Counsel for several victims' estates and certain survivors of the crash of the Air Ontario flight 363 at Dryden, Ontario on March 10, 1989 appearing before the Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario—	
Carrel and Partners	91,591
Zaitzeff-Cancade	83,986
Authority—PC 1990-1669 and TB 814488	
Payments made to assist in the payment of legal expenses for individuals who appeared before the Commission of Inquiry into the Use of Drugs and Banned Practices Intended to increase Athletic Performance—	
Astaphan J	48,880
Demers J	969
Dolegiewicz B	12,789
Francis C	118,059
Issajenko A	51,818
Kulesza A	27,975
Wedmann W	6,960
Authority—Ministerial	
Compensation for the destruction of prescription glasses during duties—	
Spector N	350
Compensations for personal effects damaged during duties—	
Duplessis J M	989
Matte L	200
Payment under $100 (1)	63
	444,629
Canadian Transportation Accident Investigation and Safety Board	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*74*
	444,703

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—PC 1974-4/1946	
Compensation for the loss of a lobster catch suffered by Newell C and al—	
Pink, MacDonald and Harding in trust	650
Compensation to a supplier for the contravention of an agreement between PW and contractor—	
Allweather Wood Products Ltd	235
	885
SECRETARY OF STATE	
Canadian Centre for Management Development	
Payment under $100 (1)	*40*
Ministry of State (Multiculturalism and Citizenship)	
JAPANESE REDRESS PROGRAM	
Authority—PC 1988-89/2552	
Whereas, during and after World War II, persons of Japanese ancestry in Canada were subjected to, on a systematic basis, discriminatory actions taken by the Government of Canada under the War Measures Act, the National Emergency Transitional Powers Act, 1945 and other related transitional legislation solely because of their race; the Government of Canada has offered $21,000 to any person of Japanese ancestry who suffered from such actions—	
Abbott N J	21,000
Abdulah M	21,000
Abe K E	21,000
Abe M	21,000
Acsai S C	21,000
Adachi R R	21,000
Aida B F	21,000
Akagi G	21,000
Akagi The Estate of Jiro James	21,000
Akagi The Estate of Yoshi	21,000
Akai T J	21,000
Akiya M	21,000
Alsace A	21,000
Alton M M	21,000
Anderson K L	21,000
Aoki J M	21,000
Aoki K	21,000
Aoki M	21,000
Aoki Y	21,000
Aoyama K F	21,000
Arai H L	21,000
Arai I A	21,000
Arai I	21,000
Arai T	21,000
Arai W	21,000
Araki M	21,000
Arinobu H V	21,000
Arinobu K E	21,000
Asae I	21,000
Asahina T	21,000
Asai Y	21,000
Asaka S	21,000
Asaoka M	21,000
Asaoka M	21,000
Asazuma S	21,000
Ashizawa D	21,000
Ashizawa K J	21,000
Aura P T	21,000
Aura S	21,000
Ayukawa A	21,000
Ayukawa D	21,000
Ayukawa K K	21,000
Ayukawa K K	21,000
Ayukawa L S	21,000
Ayukawa S W	21,000
Ayukawa W	21,000
Azuma D	21,000
Azuma F T	21,000
Azuma M A	21,000
Azuma V A	21,000
Baba K	21,000
Baba M	21,000
Baba T	21,000
Ban R I	21,000
Bandola K	21,000
Banno R T	21,000
Banno V M	21,000
Beckley J B	21,000
Beecham J A	21,000
Belcher I G	21,000
Bell J	21,000
Bird W M	21,000
Blanchard A	21,000
Britt P H	21,000
Brown A M	21,000
Brown G W	21,000
Brown H	21,000
Brown M	21,000
Brown R M	21,000
Budd B	21,000
Burrows F F	21,000
Byerlay C	21,000
Campbell D M	21,000
Campbell J	21,000
Caricari S T	21,000
Carrique G J	21,000
Castleberry M	21,000
Chan L T	21,000
Chang C A E	21,000
Chang M M	21,000
Chepesiuk R M	21,000
Chiba D	21,000
Chow N	21,000
Claughton I N	21,000
Clifford S	21,000
Codd D	21,000
Cole J D	21,000
Cole R	21,000
Conway B I	21,000
Cook M	21,000
Cork S M	21,000
Cork The Estate of Mary T	21,000
Cork T G	21,000
Court A H	21,000
Crombie T	21,000
Cross T	21,000
Curry M	21,000
Dancey L S	21,000
Davies J	21,000
Davis B T	21,000
Davis J K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
De'Arlieaveria J	21,000	Fukui M	21,000
Deguchi E	21,000	Fukunaga F	21,000
DeLorey G	21,000	Fukushima G A	21,000
Deyell K	21,000	Fukushima N	21,000
Dick J	21,000	Fukuyama K K	21,000
Doi D	21,000	Fukuyama M N	21,000
Doi The Estate of Terrie	21,000	Fulbrook B M	21,000
Dowson J	21,000	Fuote-Murota T J	21,000
Doyama H F	21,000	Furukawa M N	21,000
Dulude C	21,000	Furukawa Y	21,000
Durkin K	21,000	Furuya B	21,000
Dyck K S	21,000	Futa I T	21,000
Ebata H	21,000	Futaba Y	21,000
Ebisu T	21,000	Galbraith J K	21,000
Ebisuzaki Y	21,000	Gallagher Y	21,000
Edamura A	21,000	Ganguly K	21,000
Edinger S M	21,000	Gillett Y	21,000
Egami K	21,000	Gooding P J	21,000
Egami K	21,000	Gordon J A	21,000
Eldridge M	21,000	Goto Y	21,000
Elliott K	21,000	Gotoo R	21,000
Ellis P M	21,000	Gotou C	21,000
Emoto K	21,000	Gourley T J	21,000
Endo M K	21,000	Grant E	21,000
Endo R M	21,000	Greaves S I	21,000
Endo T	21,000	Greenwood S Y	21,000
Enomoto M	21,000	Gumart C L	21,000
Enomoto R K	21,000	Haffey M	21,000
Evaschesen K J	21,000	Hagihara A	21,000
Everson P J	21,000	Hall G J	21,000
Ferguson E G	21,000	Hamada K	21,000
Folvik C	21,000	Hamade M	21,000
Foulkes I T	21,000	Hamade S V	21,000
Foy B K	21,000	Hamagami A	21,000
Franz J	21,000	Hamagami The Estate of Natsu	21,000
Frederiksen J A	21,000	Hamamura S	21,000
Fujibayashi D	21,000	Hamanaka M	21,000
Fujikawa K	21,000	Hamanishi M	21,000
Fujimoto E	21,000	Hamaura H	21,000
Fujimoto M	21,000	Hamaura K	21,000
Fujimoto S N	21,000	Hamaura M	21,000
Fujimoto T	21,000	Hamaura T F	21,000
Fujinami N J	21,000	Hamer M	21,000
Fujinami S J	21,000	Hanabusa A	21,000
Fujino B	21,000	Hanazawa S M	21,000
Fujino D K	21,000	Handa F M	21,000
Fujino H	21,000	Handa H	21,000
Fujino H W	21,000	Hanson J J	21,000
Fujino S	21,000	Hanson M Y	21,000
Fujisaki A	21,000	Hara A S	21,000
Fujisaki T	21,000	Hara E H	21,000
Fujisawa E U	21,000	Hara F	21,000
Fujisawa G K	21,000	Hara L H	21,000
Fujisawa G K	21,000	Hara S	21,000
Fujisawa K	21,000	Hara S S	21,000
Fujisawa M I	21,000	Harada I	21,000
Fujita C	21,000	Harada J	21,000
Fujita H	21,000	Harada J M	21,000
Fujita L E	21,000	Haraga L M	21,000
Fujita O	21,000	Harrell H	21,000
Fujita S	21,000	Hasebe B	21,000
Fujiwara F Y	21,000	Hasegawa T	21,000
Fukami A W	21,000	Hasegawa The Estate of George K	21,000
Fukuda T P	21,000	Hasegawa Y F	21,000
Fukuhara R	21,000	Hashiguchi T	21,000
Fukuhara S	21,000	Hashimoto G S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Hashimoto K	21,000	Ho N	21,000
Hashimoto L T	21,000	Hokazono K K	21,000
Hashimoto T	21,000	Holub E J	21,000
Hashizume S S	21,000	Homma G	21,000
Hasselbach J M	21,000	Homma K	21,000
Hatamoto C	21,000	Honda E Y	21,000
Hatanaka A P	21,000	Honda K	21,000
Hatanaka G K	21,000	Hori G V	21,000
Hatanaka G O	21,000	Hori M V	21,000
Hatanaka J	21,000	Hori N K	21,000
Hatanaka K D	21,000	Hori Y	21,000
Hatanaka M	21,000	Horibe K R	21,000
Hatanaka Y E	21,000	Horinaka T	21,000
Hatashita C	21,000	Horiuchi J H	21,000
Hattori E	21,000	Hoshiko M	21,000
Hawkes M R Y	21,000	Hutchison S	21,000
Hayashi D G	21,000	Hyakkoku E	21,000
Hayashi E J	21,000	Hyodo-Vandervet A	21,000
Hayashi G	21,000	Ibuki M	21,000
Hayashi H K	21,000	Ibuki N	21,000
Hayashi I	21,000	Ibuki T	21,000
Hayashi J	21,000	Ichikawa J	21,000
Hayashi K	21,000	Ichikawa K	21,000
Hayashi K R	21,000	Ida H	21,000
Hayashi L K	21,000	Ida J T	21,000
Hayashi L	21,000	Ida M	21,000
Hayashi R G	21,000	Ida T	21,000
Hayashi S	21,000	Iio L M	21,000
Hayashi T	21,000	Ikata L M	21,000
Hayashi T	21,000	Ikebata K	21,000
Hayashi Y R	21,000	Ikebata T	21,000
Hayashi Y	21,000	Ikeda B T	21,000
Hayashida G	21,000	Ikeda I	21,000
Hayashinuma I	21,000	Ikeda K	21,000
Hayden M	21,000	Ikeda K M	21,000
Hayes M A	21,000	Ikeda M	21,000
Haynes L	21,000	Ikeda T	21,000
Hearn K	21,000	Ikeda T T	21,000
Hecht P H	21,000	Ikeda T J	21,000
Heggie D J	21,000	Ikeda W T	21,000
Heike M	21,000	Ikeda Y	21,000
Heisey M E	21,000	Ikemoto G G	21,000
Hemmy G	21,000	Ikenouye I	21,000
Hemmy J	21,000	Ikenouye S Y	21,000
Hemmy M M	21,000	Ikuta H	21,000
Hicks F	21,000	Ikuta M	21,000
Higa M I	21,000	Ikuta N	21,000
Higa S	21,000	Ikuta S	21,000
Higashi H	21,000	Ikuta S	21,000
Higo K	21,000	Imabeppu S	21,000
Hikichi A	21,000	Imada G M	21,000
Hikichi Y	21,000	Imagawa The Estate of Yukio	21,000
Hikida J I	21,000	Imai K	21,000
Hikida K	21,000	Imamoto K	21,000
Hikita G S	21,000	Imamoto M	21,000
Hinman N K	21,000	Imamura A	21,000
Hino K	21,000	Imamura C	21,000
Hiramatsu N A	21,000	Imamura H	21,000
Hirano H	21,000	Imamura S	21,000
Hirano K	21,000	Imamura T J	21,000
Hirano M	21,000	Imayoshi I	21,000
Hirano S	21,000	Imoto C	21,000
Hirao S	21,000	Inaba F	21,000
Hirose J A	21,000	Inamoto Y	21,000
Hirose R	21,000	Inoue A	21,000
Hirota S	21,000	Inouye D A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Inouye E Y	21,000	Kajiwara N B	21,000
Inouye G K	21,000	Kajiwara N J	21,000
Inouye J N	21,000	Kajiwara The Estate of Mitsuru A	21,000
Inouye J	21,000	Kajiwara T	21,000
Inouye M Y	21,000	Kakimoto E	21,000
Inouye R D	21,000	Kakuno F	21,000
Inouye T	21,000	Kalanj E M	21,000
Irizawa J	21,000	Kalle M	21,000
Irizawa K	21,000	Kamada K Y	21,000
Isezaki A	21,000	Kamada R H	21,000
Ishida F N	21,000	Kamada T	21,000
Ishida O	21,000	Kameda G S	21,000
Ishida R	21,000	Kamihira K	21,000
Ishida S	21,000	Kamimura K	21,000
Ishii B H	21,000	Kamimura S	21,000
Itaoka M	21,000	Kamimura T	21,000
Ito F	21,000	Kamino M F	21,000
Ito J	21,000	Kamitakahara G E	21,000
Ito J M	21,000	Kamuroi K	21,000
Ito M K	21,000	Kanamitsu M	21,000
Ito R	21,000	Kanamoto S	21,000
Ito T	21,000	Kanechiku K	21,000
Ito T	21,000	Karaki E	21,000
Ito T	21,000	Karaki M	21,000
Ito T	21,000	Kasho S	21,000
Ito W	21,000	Kasho Y	21,000
Iwaasa D B	21,000	Katai K S	21,000
Iwaasa-Robbs H	21,000	Katayama A	21,000
Iwabuchi R T	21,000	Katayama M	21,000
Iwabuchi S F	21,000	Kato C S	21,000
Iwabuchi W K	21,000	Kato M B	21,000
Iwai E M	21,000	Kato R	21,000
Iwama A	21,000	Kato T	21,000
Iwama K	21,000	Katsuno M	21,000
Iwama N	21,000	Katsuta M	21,000
Iwamoto M H	21,000	Katsuyama I	21,000
Iwamoto S S	21,000	Katsuyama T	21,000
Iwamoto Y	21,000	Katz D H	21,000
Iwasa F	21,000	Kaushal T P	21,000
Iwasaki M	21,000	Kawabata M L	21,000
Iwasaki T	21,000	Kawabe R	21,000
Iwasaki Y	21,000	Kawagoye R H	21,000
Iwata R K	21,000	Kawaguchi Y S	21,000
Iwata R	21,000	Kawaguchi-Tan M	21,000
Izawa J N	21,000	Kawahara S S	21,000
Izumi C M	21,000	Kawai M	21,000
Izumi F	21,000	Kawakami F	21,000
Izumi K K	21,000	Kawakami K	21,000
Izumi R	21,000	Kawakami M	21,000
Izumi S M	21,000	Kawakami Y	21,000
Jackson E K	21,000	Kawamura J S	21,000
Janes D L	21,000	Kawano E	21,000
Jay M N	21,000	Kawase K	21,000
Jay R	21,000	Kawashima D G	21,000
Jay S H	21,000	Kawato S	21,000
Johnston J A	21,000	Kawazu M	21,000
Kadohama K G	21,000	Kayahara S	21,000
Kadonaga L M	21,000	Kayama The Estate of Sam Isamu	21,000
Kadota K	21,000	Kazmierczak J	21,000
Kadota R	21,000	Kazuko N	21,000
Kaiura G H	21,000	Keating E E	21,000
Kaiura M	21,000	Keilman K	21,000
Kaji T	21,000	Kelln C L	21,000
Kajioka R M	21,000	Kenyon F	21,000
Kajiura B I	21,000	Kido K S	21,000
Kajiura R H	21,000	Kika M C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kikuchi J	21,000	Kojima F	21,000
Kikuchi K	21,000	Kojima Y	21,000
Kimoto S	21,000	Kojima Y	21,000
Kimoto S	21,000	Kokubo T	21,000
Kimpton C	21,000	Kokumoto K	21,000
Kimura A	21,000	Konda A E	21,000
Kimura C	21,000	Kondo D M	21,000
Kimura I	21,000	Kondo H	21,000
Kimura K	21,000	Kondo H	21,000
Kimura R T	21,000	Kondo R J	21,000
Kimura T	21,000	Kondo T	21,000
Kimura T	21,000	Kondo T T	21,000
King H	21,000	Kondo Y	21,000
King J	21,000	Konishi H	21,000
Kinoshita K	21,000	Konishi M	21,000
Kinoshita L Y	21,000	Konishi T	21,000
Kishi S	21,000	Konno H S	21,000
Kishida H	21,000	Kono T G	21,000
Kishida K	21,000	Kono Y	21,000
Kishimoto G	21,000	Korekiyo S	21,000
Kishimoto S S	21,000	Korekiyo The Estate of Noboru	21,000
Kishimoto Y	21,000	Kosaka K	21,000
Kishimura Y	21,000	Kosaka Y	21,000
Kitada M	21,000	Koshida S S	21,000
Kitagawa A	21,000	Koyama M	21,000
Kitagawa K	21,000	Koyama Y	21,000
Kitagawa M	21,000	Koyanagi M	21,000
Kitagawa M	21,000	Koyanagi T	21,000
Kitagawa Y	21,000	Koyanagi Y	21,000
Kitamura G R	21,000	Koyata L I	21,000
Kitamura M E	21,000	Kozai J M	21,000
Kitamura R	21,000	Kozono C	21,000
Kitamura S	21,000	Kozono S	21,000
Kitani T	21,000	Kraus G M	21,000
Kiyohara A	21,000	Krishnamurti R	21,000
Kiyonaga T	21,000	Kubota E	21,000
Kiyonaga T K	21,000	Kubota S	21,000
Kiyooka H	21,000	Kudo J	21,000
Kiyooka I	21,000	Kudo K	21,000
Kiyooka R K	21,000	Kumabe G S	21,000
Knowles J	21,000	Kumabe L H	21,000
Knudsen B	21,000	Kumabe R M	21,000
Kobayashi D F	21,000	Kumagai H	21,000
Kobayashi G H	21,000	Kumagai N S	21,000
Kobayashi G	21,000	Kumagai R	21,000
Kobayashi K	21,000	Kumagai T G	21,000
Kobayashi L K	21,000	Kumamoto H	21,000
Kobayashi M Y	21,000	Kumazoe K	21,000
Kobayashi P	21,000	Kumita H	21,000
Kobayashi R H	21,000	Kunimoto B	21,000
Kobayashi T S	21,000	Kunimoto K	21,000
Kobayashi T	21,000	Kunimoto S J	21,000
Kobayashi Y	21,000	Kurahashi Y	21,000
Kodama G	21,000	Kuramoto N	21,000
Kodama H	21,000	Kurihara C R	21,000
Kodama I	21,000	Kurisu F T	21,000
Kodama K	21,000	Kurisu S	21,000
Kodama K L	21,000	Kuroda H	21,000
Kodama R J	21,000	Kurosumi T	21,000
Kodama T	21,000	Kurushima M	21,000
Kodama T	21,000	Kusayanagi M	21,000
Koga A	21,000	Kushino S	21,000
Koga A	21,000	Kushino T	21,000
Koga Y	21,000	Kusuda H	21,000
Kogawa D	21,000	Kusumoto E	21,000
Koichi S	21,000	Kusuyama H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kutsukake D A	21,000	Matsumoto Y	21,000
Kuwabara A	21,000	Matsumura C G	21,000
Kuwabara R E	21,000	Matsunaga M	21,000
Kuwada S	21,000	Matsunaga R T	21,000
Kuwahara M H	21,000	Matsunaga Y C	21,000
Kuwamoto T	21,000	Matsune R K	21,000
Kyoho N	21,000	Matsuno K	21,000
Lamb A F	21,000	Matsuoka K	21,000
Lambert H R	21,000	Matsuoka M	21,000
Lambert K G	21,000	Matsuoka P M	21,000
Larson H	21,000	Matsuoka T	21,000
Lawrence M M	21,000	Matsushita A J	21,000
Leclere M	21,000	Matsushita I	21,000
Lee E	21,000	Matsushita J S	21,000
Lee J S	21,000	Matsuura T	21,000
Lemus E	21,000	Matsuzaki R W	21,000
Leong B M	21,000	Maye R C	21,000
Lewis C	21,000	Mayegawa S	21,000
Limmer D H	21,000	Mays M J	21,000
Lindsay K T	21,000	Mazaris L A	21,000
Linz J S	21,000	McBride K	21,000
Lowe I	21,000	McCaughey M	21,000
Lummiss L S	21,000	McDonough E L	21,000
Lyle D	21,000	McGill E H	21,000
Machida M	21,000	McKinley S K	21,000
Machida T	21,000	McLaren L	21,000
Mackey G J	21,000	McLaren R	21,000
Maddix S S	21,000	McMillan V C	21,000
Madoc-Jones J	21,000	Meagher R R	21,000
Madokoro J J	21,000	Mensch A	21,000
Maeda I	21,000	Mercer C S	21,000
Maeda R	21,000	Merken K	21,000
Maeda T	21,000	Mezger J H	21,000
Maede T	21,000	Michasiw K	21,000
Maegama H	21,000	Michida E	21,000
Maehara T	21,000	Mihara M P	21,000
Maekawa N	21,000	Mihara T	21,000
Maekawa T	21,000	Mihara T	21,000
Magee E J	21,000	Miida T	21,000
Maguire L T	21,000	Mikado S F	21,000
Mah K W	21,000	Miki A M	21,000
Mah R K	21,000	Miki B A	21,000
Maikawa I	21,000	Minamide A	21,000
Maikawa R N	21,000	Minamide M A	21,000
Makino F	21,000	Minamide S T	21,000
Makino J	21,000	Minamide S	21,000
Manuel S	21,000	Minato K	21,000
Marumoto M	21,000	Minato K	21,000
Maruyama A	21,000	Minato S	21,000
Maruyama S T	21,000	Minegishi T	21,000
Maruyama W	21,000	Minotti C K	21,000
Masters S T	21,000	Mio O	21,000
Masuda K	21,000	Misao T	21,000
Masui S	21,000	Misumi D Y	21,000
Matsu E T	21,000	Mitchell J T	21,000
Matsuba N	21,000	Mitsui T	21,000
Matsuba T	21,000	Miya R	21,000
Matsubara T	21,000	Miyabe T	21,000
Matsubayashi L	21,000	Miyagawa N	21,000
Matsubuchi E T	21,000	Miyagawa S	21,000
Matsubuchi H G	21,000	Miyagawa T	21,000
Matsui E D	21,000	Miyamasu M A	21,000
Matsui M	21,000	Miyamoto M M	21,000
Matsumiya M	21,000	Miyamoto N	21,000
Matsumoto A	21,000	Miyasaka D	21,000
Matsumoto R M	21,000	Miyata H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Miyauchi C	21,000	Murakami D S	21,000
Miyauchi K	21,000	Murakami K	21,000
Miyauchi S	21,000	Murakami M K	21,000
Miyazaki T	21,000	Murakami M D	21,000
Miyazaki Y	21,000	Muraki W D K	21,000
Miyoshi E Y	21,000	Muraki-Williamson V	21,000
Mizobuchi J J	21,000	Murakoshi S	21,000
Mizoguchi I	21,000	Muramatsu G H	21,000
Mizuguchi M	21,000	Muranaka R K	21,000
Mochizuki A	21,000	Muraoka E	21,000
Mochizuki B	21,000	Murase M	21,000
Mochizuki I	21,000	Murata B K	21,000
Mochizuki J S	21,000	Murata H	21,000
Mochizuki K	21,000	Murata M N	21,000
Mochizuki M	21,000	Murayama H	21,000
Momose K J	21,000	Murota A	21,000
Monasch E M	21,000	Murray L N	21,000
Montgomery J D	21,000	Nabata V A	21,000
Morant J S	21,000	Nabeta R K	21,000
Mori G G	21,000	Nagai S R	21,000
Mori H	21,000	Nagai The Estate of Ronald Aeiji	21,000
Mori H	21,000	Nagami M	21,000
Mori J	21,000	Nagamori L T	21,000
Mori K F	21,000	Nagano H G	21,000
Mori M	21,000	Nagano The Estate of Kiyono	21,000
Mori R	21,000	Nagano T	21,000
Mori R T	21,000	Nagano T	21,000
Mori S	21,000	Naganobu A L	21,000
Mori T	21,000	Nagashima E	21,000
Mori T K	21,000	Nagata E T	21,000
Mori Y	21,000	Nagata K	21,000
Moriarty J	21,000	Nagatani K	21,000
Morimoto F	21,000	Nagayoshi S	21,000
Morimoto J	21,000	Nakada A	21,000
Morimoto R	21,000	Nakada K	21,000
Morimoto W Y	21,000	Nakade R R	21,000
Morimoto Y H	21,000	Nakade Y	21,000
Morino H J	21,000	Nakagawa K	21,000
Morisaki K	21,000	Nakagawa R	21,000
Morisawa G	21,000	Nakagawa S	21,000
Morishige M	21,000	Nakagawa The Estate of Fuji	21,000
Morishita-Miki E	21,000	Nakagawa Y	21,000
Morita K	21,000	Nakahara G	21,000
Morita M	21,000	Nakahara K	21,000
Moritsugu H O	21,000	Nakahara T	21,000
Moritsugu R	21,000	Nakahata F	21,000
Moriyama M	21,000	Nakai H	21,000
Motoike A	21,000	Nakai S	21,000
Motoike K	21,000	Nakakihara M	21,000
Motooka M	21,000	Nakama G	21,000
Motoshima U	21,000	Nakama G G	21,000
Mowery M	21,000	Nakamichi K	21,000
Mudge C	21,000	Nakamura D	21,000
Mukai H	21,000	Nakamura E M	21,000
Mukai I	21,000	Nakamura E	21,000
Mukai K	21,000	Nakamura G	21,000
Mukai K H	21,000	Nakamura K	21,000
Mukai T J	21,000	Nakamura L K	21,000
Mukuda I	21,000	Nakamura M M	21,000
Mukuda I	21,000	Nakamura M M	21,000
Mukuda K	21,000	Nakamura M	21,000
Mukuda K	21,000	Nakamura M	21,000
Mukuda T	21,000	Nakamura N	21,000
Munro K S	21,000	Nakamura R	21,000
Mura K	21,000	Nakamura R M	21,000
Murai V M	21,000	Nakamura R H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Nakamura S	21,000	Nishimura A M	21,000
Nakamura S	21,000	Nishimura C	21,000
Nakamura S L	21,000	Nishimura C	21,000
Nakamura T T	21,000	Nishimura F	21,000
Nakamura T	21,000	Nishimura G S	21,000
Nakamura W N	21,000	Nishimura G K	21,000
Nakamura Y	21,000	Nishimura H	21,000
Nakanishi K	21,000	Nishimura H	21,000
Nakano H H	21,000	Nishimura K K	21,000
Nakano M	21,000	Nishimura K	21,000
Nakano M S	21,000	Nishimura K	21,000
Nakao H L	21,000	Nishimura M G	21,000
Nakashoji W M	21,000	Nishimura R	21,000
Nakatsu M	21,000	Nishimura S S	21,000
Nakatsu N	21,000	Nishimura The Estate of Takenori	21,000
Nakatsu T	21,000	Nishimura The Estate of Tsuyako	21,000
Nakatsui A	21,000	Nishimura T	21,000
Nakatsui H	21,000	Nishino J A K	21,000
Nakatsuka C	21,000	Nishitani S	21,000
Nakatsuka G	21,000	Nishiyama J M	21,000
Nakatsuka H R	21,000	Nishizaki G K	21,000
Nakatsuka T	21,000	Nishizaki V V	21,000
Nakatui S	21,000	Nishizawa M	21,000
Namba Y	21,000	Nishizuka Y	21,000
Nanba S	21,000	Nita K H	21,000
Narukage S	21,000	Nitsui R M	21,000
Naruse-Hogi L K	21,000	Nitsui S B	21,000
Natsuhara M S	21,000	Nitta M	21,000
Nekoda T A	21,000	Niven N	21,000
Nikaido F K	21,000	Noda S	21,000
Nikaido T	21,000	Noguchi G	21,000
Nikki K	21,000	Noguchi R	21,000
Ninomiya Y	21,000	Nolet B M	21,000
Nishi F	21,000	Nomi G A	21,000
Nishi K	21,000	Nomi H M	21,000
Nishi K J	21,000	Nomura G N	21,000
Nishi M	21,000	Nomura I	21,000
Nishi M L	21,000	Nomura K	21,000
Nishi R	21,000	Nomura S	21,000
Nishi R K	21,000	Nonaka J G	21,000
Nishi S N	21,000	Nonaka T	21,000
Nishi Y	21,000	Nose H	21,000
Nishida E	21,000	Nose K	21,000
Nishida E F	21,000	Noullett W S	21,000
Nishiguchi A H	21,000	Nugent K N	21,000
Nishiguchi K	21,000	Nurse D A	21,000
Nishihama H	21,000	O'Hashi D A	21,000
Nishikawa K	21,000	O'Hashi J I	21,000
Nishikawa S	21,000	Obayashi T	21,000
Nishikawa The Estate of Hidekazu	21,000	Obukuro M	21,000
Nishikawa T	21,000	Oda B J M	21,000
Nishikawa Y	21,000	Oda H	21,000
Nishikawara K	21,000	Oda K	21,000
Nishikawara M T	21,000	Oda M	21,000
Nishikaze A C	21,000	Oda T	21,000
Nishikihama H J	21,000	Oga M	21,000
Nishikihama K	21,000	Ogaki G T	21,000
Nishikihama S	21,000	Ogawa S	21,000
Nishikihama T	21,000	Ogawa T	21,000
Nishikihama Y	21,000	Ogino D M	21,000
Nishima A	21,000	Ogino S	21,000
Nishima M M N	21,000	Ohama L J Y	21,000
Nishima M	21,000	Ohara E	21,000
Nishima T E	21,000	Ohara I	21,000
Nishima T T	21,000	Ohara K Y	21,000
Nishimazuru T T	21,000	Ohashi C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Ohashi G	21,000	Osawa S	21,000
Ohashi J	21,000	Osawa T	21,000
Ohashi R M	21,000	Oshiro G T	21,000
Ohashi T	21,000	Ota H G	21,000
Ohashi W	21,000	Ota M	21,000
Ohata T	21,000	Ota S	21,000
Ohnishi H	21,000	Ota T L	21,000
Ohori G	21,000	Ota T	21,000
Ohori J	21,000	Otani J	21,000
Ohori T	21,000	Otani N	21,000
Ohtake K S	21,000	Otsu N	21,000
Oikawa H N	21,000	Otsu T	21,000
Oikawa R	21,000	Otsuji D N	21,000
Oikawa T	21,000	Otsuka B L	21,000
Oikawa T G	21,000	Otsuka K	21,000
Oishi A	21,000	Otsuka Y	21,000
Oishi J	21,000	Ouchi M D	21,000
Oishi M	21,000	Ouchi Y	21,000
Oishi N Y	21,000	Oyagi W S	21,000
Oishi S	21,000	Oyama H	21,000
Oiye K G	21,000	Oyama S	21,000
Oka K K	21,000	Oye H	21,000
Okabe M M	21,000	Oye K	21,000
Okada N	21,000	Ozaki N D	21,000
Okahashi C	21,000	Ozaki N	21,000
Okahori M	21,000	Ozaki S	21,000
Okajima A	21,000	Ozawa H	21,000
Okano J H	21,000	Parchomchuk M J	21,000
Okawara C E	21,000	Pattison E J	21,000
Okazaki A R	21,000	Peake J B	21,000
Okazaki A	21,000	Perkins M J	21,000
Okazaki F	21,000	Phipps S A	21,000
Okihiro W W	21,000	Piccinin L K	21,000
Okimi C D N	21,000	Pilch S M	21,000
Okimoto M	21,000	Pollon T	21,000
Okino N R	21,000	Porter K K	21,000
Okinobu H	21,000	Poyntz M L	21,000
Okubo C	21,000	Prchal P L	21,000
Okuhara H H	21,000	Proudlove N N	21,000
Okui A	21,000	Riehle F N	21,000
Okumura F	21,000	Rieves K	21,000
Okumura R H	21,000	Rikimaru K	21,000
Okumura S	21,000	Robertson M	21,000
Okuno E K	21,000	Robichaux K	21,000
Okura M M	21,000	Roddick A	21,000
Okura R K	21,000	Rose S A	21,000
Okushima I	21,000	Rosehill S E	21,000
Okutake T A	21,000	Roslin J Y	21,000
Omori V T	21,000	Ross L C	21,000
Omori Y	21,000	Ruggles E T	21,000
Omotani B S	21,000	Ryan-Lewis E	21,000
Omotani R	21,000	Ryder E A	21,000
Omoto D K	21,000	Ryoji R H	21,000
Omoto M	21,000	Ryuno M	21,000
Omura B M	21,000	Ryuzaki M	21,000
Onami R S	21,000	Sada H	21,000
Onami R H	21,000	Sadler J Y	21,000
Onami S	21,000	Sagara N M	21,000
Ono F	21,000	Saimoto C	21,000
Ono H	21,000	Saimoto R	21,000
Ono K C	21,000	Saimoto S	21,000
Ono M T	21,000	Saisho J J	21,000
Ono S	21,000	Saito A	21,000
Origuchi A	21,000	Saito A	21,000
Origuchi A	21,000	Saito C	21,000
Osaka M E	21,000	Saito E I	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Saito F	21,000	Sato S	21,000
Saito G I	21,000	Sato S	21,000
Saito H	21,000	Sato Y	21,000
Saito H	21,000	Sato Y	21,000
Saito K	21,000	Satterwhite C D	21,000
Saito M	21,000	Sawa K	21,000
Saito M	21,000	Sawada T	21,000
Saito P E	21,000	Schafer F	21,000
Saito S	21,000	Schmehl K	21,000
Saka T	21,000	Schmitz M	21,000
Saka T T	21,000	Schweitzer S	21,000
Sakai D N	21,000	Seki B	21,000
Sakai F A	21,000	Seki F F	21,000
Sakai R M	21,000	Seki T	21,000
Sakai S	21,000	Seki Y	21,000
Sakai T	21,000	Sekine S G	21,000
Sakakura H	21,000	Senda R E	21,000
Sakamoto A	21,000	Severson M J	21,000
Sakamoto A	21,000	Shepherd E R	21,000
Sakamoto K	21,000	Shibata A	21,000
Sakamoto K	21,000	Shibata H	21,000
Sakamoto K	21,000	Shibata H	21,000
Sakamoto M	21,000	Shibata K	21,000
Sakamoto N J	21,000	Shibata M	21,000
Sakamoto N T	21,000	Shibata T	21,000
Sakamoto R	21,000	Shibata T	21,000
Sakamoto T	21,000	Shibata W T	21,000
Sakamoto The Estate of Tadashi	21,000	Shibata Y	21,000
Sakibu A	21,000	Shibatani K	21,000
Sakiyama A	21,000	Shibatani M	21,000
Sakiyama J	21,000	Shibatani M	21,000
Sakon L	21,000	Shibatani N	21,000
Sakuda H	21,000	Shigeeda T	21,000
Sakuda T	21,000	Shigehiro M	21,000
Sakura H C	21,000	Shigematsu J E	21,000
Samata K	21,000	Shigemi R Y	21,000
Samejima B M	21,000	Shigemura L	21,000
Samejima K	21,000	Shigeyama Y	21,000
Samejima S N	21,000	Shikatani D I	21,000
Sameshima K	21,000	Shikatani J T	21,000
Sameshima N	21,000	Shikatani M	21,000
Sameshima T	21,000	Shikaze G	21,000
Sanderlin L E	21,000	Shikaze G K	21,000
Sano G K	21,000	Shima D M	21,000
Sano H	21,000	Shima R	21,000
Sano K	21,000	Shimada W	21,000
Sano M M	21,000	Shimamori S	21,000
Sano S	21,000	Shimamura N	21,000
Sapp G M	21,000	Shimano J T	21,000
Saruwatari G	21,000	Shimanoe R	21,000
Sasaki J	21,000	Shimbashi D	21,000
Sasaki K	21,000	Shimbashi H	21,000
Sasaki M Y	21,000	Shimizu A	21,000
Sasaki M	21,000	Shimizu M	21,000
Sasaki T K	21,000	Shimizu R M	21,000
Sasaki T	21,000	Shimoda K R	21,000
Sasaki W Y	21,000	Shimoda R	21,000
Sasaki Y	21,000	Shimoi R	21,000
Sasayama T	21,000	Shimokura S H	21,000
Sato B B D	21,000	Shimokura T J	21,000
Sato H	21,000	Shin T	21,000
Sato J S	21,000	Shin Y	21,000
Sato K K	21,000	Shinde A	21,000
Sato K	21,000	Shinde T	21,000
Sato K	21,000	Shinkai K M	21,000
Sato M	21,000	Shinmoto N	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Shino H	21,000
Shinohara H	21,000
Shintani T	21,000
Shinyei F T	21,000
Shiomi R	21,000
Shiozaki E E	21,000
Shiraga H	21,000
Shirahama M	21,000
Shirai D W	21,000
Shirakawa A	21,000
Shirakawa T E	21,000
Shirokawa A	21,000
Shishido M	21,000
Shishido M	21,000
Shiyozi S	21,000
Shoji E H	21,000
Shudo K	21,000
Silke K S	21,000
Silo J K	21,000
Sisk K	21,000
Smith J T	21,000
Sokugawa E	21,000
Sokugawa H	21,000
Sokugawa M	21,000
Sokugawa M	21,000
Sokugawa T	21,000
Someya K	21,000
Somiya K	21,000
Somiya T	21,000
Sonoda F T	21,000
Sonoda G M	21,000
Sonoda G Y	21,000
Sonoda W N	21,000
Soroka J M	21,000
Sova I W	21,000
Steinberg M T	21,000
Stenzel M	21,000
Stephenson N N	21,000
Stevens M E	21,000
Stites M M	21,000
Stumpe J K	21,000
Sudo B R	21,000
Sudo C R	21,000
Sudo R	21,000
Suematsu E	21,000
Suemoto M	21,000
Suga E	21,000
Suga I	21,000
Sugai H M	21,000
Sugai M J	21,000
Sugawara F	21,000
Sugawa J K	21,000
Sugawara T	21,000
Sugihara Y	21,000
Sugimoto A	21,000
Sugimoto B K	21,000
Sugimoto G	21,000
Sugimoto M	21,000
Sugimoto T	21,000
Sugimoto T	21,000
Sugimoto Y	21,000
Sugiura Y	21,000
Sugiyama K	21,000
Sumi T N	21,000
Sumida T	21,000
Sumiya G	21,000
Sumiya H	21,000
Sumiya M	21,000
Sumiya Y	21,000
Sunahara W	21,000
Sunohara B P M	21,000
Sunohara P T	21,000
Sunohara S T	21,000
Suyama M	21,000
Suzuki C T	21,000
Suzuki E H	21,000
Suzuki L M	21,000
Suzuki M	21,000
Suzuki N Y	21,000
Suzuki N K	21,000
Suzuki P E	21,000
Suzuki R	21,000
Suzuki S	21,000
Suzuki T G	21,000
Tabata F	21,000
Tabata H	21,000
Tabata I	21,000
Tabata M	21,000
Tabata N	21,000
Tabata R	21,000
Tabata S	21,000
Tabata The Estate of Shima	21,000
Tabata T	21,000
Tabata Y	21,000
Tachibana D	21,000
Tachibana T	21,000
Taguchi A	21,000
Tajiri K K	21,000
Takada K	21,000
Takagaki K S	21,000
Takagi G H	21,000
Takagi H I	21,000
Takagi Y	21,000
Takahashi B Y	21,000
Takahashi I S	21,000
Takahashi J M	21,000
Takahashi K	21,000
Takahashi K	21,000
Takahashi N G	21,000
Takahashi P M	21,000
Takahashi S G	21,000
Takahashi S	21,000
Takahashi T	21,000
Takahashi The Estate of Chiyoko	21,000
Takahira N	21,000
Takaoka H H	21,000
Takaoka J P	21,000
Takaoka R Y	21,000
Takara Y	21,000
Takarabe W T	21,000
Takasaki A Y	21,000
Takasaki B	21,000
Takashi H	21,000
Takata K	21,000
Takata M	21,000
Takata T	21,000
Takaya N	21,000
Takayama M	21,000
Takayama M	21,000
Takayama S	21,000
Takayama T	21,000
Takeda H J	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Takeda M W K	21,000	Taneda U M	21,000
Takeda T	21,000	Tanigawa S	21,000
Takemoto I	21,000	Taniguchi K	21,000
Takemoto M	21,000	Taniyama S	21,000
Takemoto S	21,000	Taniyama Y	21,000
Takemura A	21,000	Tanizaki E	21,000
Takenaka G T	21,000	Tanouye W J K	21,000
Takenaka K A	21,000	Tarui K W	21,000
Takenaka T T	21,000	Tasaka K	21,000
Takenaka T M	21,000	Tatebe K N	21,000
Takenaka Y	21,000	Tateishi W S	21,000
Takeuchi F	21,000	Tateyama J M	21,000
Takeuchi F	21,000	Tateyama R M	21,000
Takeuchi M	21,000	Tazawa The Estate of Kazuo Kaz	21,000
Takeuchi N	21,000	Tazawa T	21,000
Takeuchi T	21,000	Tazuke E	21,000
Takeuchi Y	21,000	Tazumi M	21,000
Tallio A	21,000	Tehara M	21,000
Tallio R	21,000	Teichgrab B R	21,000
Tamai M	21,000	Teishi F	21,000
Tamai The Estate of Fusako Lucy	21,000	Terada K C	21,000
Tamaki A K	21,000	Terada M	21,000
Tamaki G K	21,000	Terada M M	21,000
Tamaki K S	21,000	Terada T	21,000
Tamaki P K	21,000	Teramura H	21,000
Tamaki S	21,000	Teranishi F F	21,000
Tamashiro M	21,000	Teranishi R S	21,000
Tamura J J	21,000	Terashita K	21,000
Tamura S	21,000	Terashita Y	21,000
Tanabe R R	21,000	Teruya M R	21,000
Tanaka A V	21,000	Tezuka D S	21,000
Tanaka B A	21,000	Thomas N P	21,000
Tanaka C A	21,000	Thomsen J	21,000
Tanaka D	21,000	Thorton S I	21,000
Tanaka E T	21,000	Titus J C	21,000
Tanaka E	21,000	Tobita E A	21,000
Tanaka F H	21,000	Tognon Y	21,000
Tanaka F	21,000	Tokai Y	21,000
Tanaka F P	21,000	Toki N	21,000
Tanaka G T	21,000	Tokita P T	21,000
Tanaka G T	21,000	Tokiwa H S	21,000
Tanaka G Y	21,000	Tokonami K	21,000
Tanaka H T	21,000	Tokonami M	21,000
Tanaka H	21,000	Tokuda S	21,000
Tanaka H	21,000	Tomimoto H	21,000
Tanaka H	21,000	Tominaga R T	21,000
Tanaka I	21,000	Tomiyama N T	21,000
Tanaka K	21,000	Tomiyama S	21,000
Tanaka K	21,000	Tomiyama S	21,000
Tanaka K	21,000	Tomiyama Y	21,000
Tanaka M	21,000	Townsend L	21,000
Tanaka M	21,000	Toyama R	21,000
Tanaka-Sareen M	21,000	Toyoda J	21,000
Tanaka M	21,000	Toyoma G	21,000
Tanaka M	21,000	Toyota G A	21,000
Tanaka R	21,000	Toyota S S	21,000
Tanaka S J	21,000	Troman M Y	21,000
Tanaka S	21,000	Trowhill G K	21,000
Tanaka The Estate of Ayako	21,000	Trudeau G R	21,000
Tanaka T	21,000	Tsubone F	21,000
Tanaka T	21,000	Tsubone T	21,000
Tanaka T	21,000	Tsubota T	21,000
Tanaka W H	21,000	Tsuchida D S	21,000
Tanaka Y	21,000	Tsuchida R	21,000
Tanaka Y	21,000	Tsuchiya E	21,000
Taneda K	21,000	Tsuji E M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Tsuji N	21,000	Watanabe C	21,000
Tsuji R	21,000	Watanabe G K	21,000
Tsujikawa D A	21,000	Watanabe H N	21,000
Tsukano J	21,000	Watanabe J	21,000
Tsumamoto M	21,000	Watanabe M	21,000
Tsumura K T	21,000	Watanabe T	21,000
Tsunetomi F	21,000	Watanabe Y	21,000
Tsunetomi M	21,000	Watanabe Y	21,000
Tsuru I I	21,000	Watanabe Y K	21,000
Tsuruda S S	21,000	Waters A	21,000
Tsuruoka M	21,000	Way-Nee Y K	21,000
Tsutsumi A	21,000	Whitman J S	21,000
Tsuyuki H	21,000	Wied K P	21,000
Turtle S N	21,000	Wiens M Y	21,000
Twa C S	21,000	Wilson L T	21,000
Uchida A	21,000	Woods J	21,000
Uchida E	21,000	Woodwark M E	21,000
Uchida I	21,000	Worthington-White K P	21,000
Uchida I T	21,000	Yahiro C J	21,000
Uchida L	21,000	Yama B A	21,000
Uchida R I	21,000	Yama G K	21,000
Uchimaru D L	21,000	Yamada A	21,000
Ueda H	21,000	Yamada I	21,000
Uedao M	21,000	Yamada J T	21,000
Uekubo K	21,000	Yamada M	21,000
Ueta H	21,000	Yamada S N	21,000
Ui T	21,000	Yamada T	21,000
Ujiye W	21,000	Yamada Y	21,000
Ukitsu O G	21,000	Yamagishi J T	21,000
Umeda S	21,000	Yamaguchi S	21,000
Umemoto A G	21,000	Yamamoto B	21,000
Umemoto K	21,000	Yamamoto D T	21,000
Umemura K	21,000	Yamamoto E	21,000
Uno Y	21,000	Yamamoto H	21,000
Uraisami S	21,000	Yamamoto J	21,000
Urata M	21,000	Yamamoto K	21,000
Usukawa S J	21,000	Yamamoto K T	21,000
Uyeda K K	21,000	Yamamoto K	21,000
Uyeda S	21,000	Yamamoto M	21,000
Uyede F	21,000	Yamamoto M	21,000
Uyematsu M	21,000	Yamamoto M	21,000
Uyeno T T	21,000	Yamamoto R A	21,000
Uyesugi M	21,000	Yamamoto S	21,000
Uyesugi R S	21,000	Yamamoto T	21,000
Uyesugi S S	21,000	Yamamoto T	21,000
Uyeyama E C	21,000	Yamamoto T	21,000
Uyeyama H R	21,000	Yamamura C	21,000
Uyeyama H	21,000	Yamamura K L	21,000
Uyeyama J T	21,000	Yamanaka I	21,000
Uyeyama K	21,000	Yamanaka J	21,000
Vale L Y	21,000	Yamanaka K	21,000
Van Paassen G H	21,000	Yamanaka M P S	21,000
Volkovskis C N	21,000	Yamanaka S	21,000
Wada M M	21,000	Yamaoka D T	21,000
Wakabayashi G H	21,000	Yamaoka R H	21,000
Wakabayashi T	21,000	Yamasaki M	21,000
Wakabayashi T E	21,000	Yamasaki The Estate of Sumi	21,000
Wakabayashi Y	21,000	Yamasaki T	21,000
Wakahara H H	21,000	Yamasaki Y	21,000
Wakano Y	21,000	Yamasaki Y	21,000
Waku K	21,000	Yamashita F	21,000
Walker L E	21,000	Yamashita F T	21,000
Wallington T C	21,000	Yamashita I	21,000
Walters I	21,000	Yamashita K	21,000
Wani M	21,000	Yamashita K	21,000
Wasilenchuk K H	21,000	Yamashita K K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Yamashita M	21,000
Yamashita S	21,000
Yamauchi J E	21,000
Yamawaki K	21,000
Yano A	21,000
Yano F S	21,000
Yano K A	21,000
Yano M	21,000
Yano S	21,000
Yasuda S M	21,000
Yasui S	21,000
Yasuyama M	21,000
Yip V	21,000
Yokota S T	21,000
Yoneda M	21,000
Yoneda Y R	21,000
Yonemitsu M A	21,000
Yorizane M	21,000
Yoshida G J	21,000
Yoshida K	21,000
Yoshida K	21,000
Yoshida M	21,000
Yoshida M	21,000
Yoshida R M	21,000
Yoshida S	21,000
Yoshida T	21,000
Yoshida The Estate of Kaoru	21,000
Yoshida W N	21,000
Yoshida Y V	21,000
Yoshihara H	21,000
Yoshihara R H	21,000
Yoshiki A K	21,000
Yoshiki R	21,000
Yoshiki T T	21,000
Yoshimura H	21,000
Yoshimura R B	21,000
Yoshioka H	21,000
Yoshioka K K	21,000
Yoshioka M Y	21,000
Yoshioka O	21,000
Yoshioka P	21,000
Yoshioka S	21,000
Yoshioka S M	21,000
Yoshizumi A	21,000
Yuasa H	21,000
Yukimasa Y	21,000
Yukisada K	21,000
	36,372,000
Public Service Commission	
Authority—PC 1991-5/327 and TB 815756	
Reimbursement for legal fees incurred in connection with an appeal against the Management category resourcing action in 1986—	
Kroeplin J	2,000
Authority—PC 1974-4/1946 and Ministerial	
Payments under $100 (2)	99
	2,099
	36,374,139
SOLICITOR GENERAL	
Correctional Service	
Authority—PC 1974-4/1946	
Compensation for an employee's personal effects lost or damaged while on duty—	
Arts A	165
Brassard S	221
Desjardins M	191
Filion V	159
Fowler L E	150
Lesage Y	284
Morgan K	167
Power F	238
Schuck A	171
Authority—TB 815084	
Compensation for damages to a motor vehicle—	
Fancy M	4,205
Authority—TB 815085	
Compensation for damages to a motor vehicle—	
Fournier C	357
Payments under $100 (22)	1,202
	7,510
National Parole Board	
Authority—Chairman	
Compensation for lost interest—	
Gallant M	*2,000*
Royal Canadian Mounted Police	
Authority—PC 1974-4/1946	
Compensation for the loss of or damage to eyeglasses—	
Albrecht S	250
Beach D M	165
Blais J C R	188
Calder S B	129
Chartrand L	110
Colburn G	115
Coons A J	161
Emery L L	183
Fontaine R	109
Fradette G	172
Girard G J W	162
Goodyear K	121
Harlow L H	172
Harper D B	143
Hoffman L D	116
Hourihan P W	212
Inkster H A	133
Jaworski B A	186
Kimler K L	160
Laseur L J	147
LeBlanc M J S	152
Lindegger K W	230
McDougall J R	115
McInnis J J H	250
Moritz G R	168
Nagel D E	280
Ollinger J E	130
Paul R	181
Pearlevision	209
Pons D R	128
Roberts K A	184
Rohne D E	118

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
St Vincent J R R	168
Stevenson T A	120
Sylvestre M	292
Vantassel B	203
Verth J	154
Villeneuve J M	240
Youden L M	206
Compensation for damage to personal clothing—	
Bellegard D C	110
Chrustie C W	122
Paquette C	225
St Germain K C	130
Sheppard A W	108
Whalen P J W	267
Winslow R K	348
Compensation for damage to or loss of a watch—	
Brown R L	101
Carroll E W	118
Dosko W J	250
Garton D G	125
Goodyear E	188
Macleod D G	157
Menard J	142
Ouellette C	113
Compensation for damage to or loss of personal property—	
Abran J J A	160
Currier G L	151
Fitzpatrick D B	200
MacWatters I A	166
McMillan A M	250
Morin J V R	189
Northern Arts and Cultural Centre	142
Peers M G	302
Rentmeester R C	166
Ritzand S	134
Singh M	852
Stutt D W	166
Terrillon B A	166
Theriault G	139
White D D	110
Compensation for damage to vehicles—	
Bergen J T	543
Brown L	106
Carleton Bus Lines	37,211
Holeska P	207
Leduc Bus Lines	2,034
Tewinkel T	104
Wilson's Service Gleichen (1978) Ltd	1,467
Compensation arising from a motor vehicle accident—	
Bidal F	990
Compensation for the loss of money—	
Button C	152
McIvor A T G	129
Timms V N	380
Compensation for damage to real property—	
Bandzul J	330
Beals R	112
Berger W	200
Chow J and C	289
Courtenay Glass Ltd	212
Entz B	426
Eytcheson C	250
Gamache A	822
Ilot Jacques Adhemar	298
Leger Y	250
Lougheed Garden Estates Ltd	433
Magliocchi R	865
Marchand R	420
Marois H	147
Moshagen A	162
Stefure R K	105
Vuckovic J	219
Yellowknife Housing Authority	175
York Estates	866
Compensation for non-refundable deposits—	
Boucher J M N	185
Leblanc B	150
MacNeil A A	516
Compensation for damage to borrowed equipment—	
Argo Charters	250
LAB Enterprises	1,500
Compensation for the loss of or damage to property in custody—	
Giovannini G M	750
Royer M	130
Spence D J	125
Compensation for failure to provide proper advice—	
Meadon D W	424
Out of court settlement—	
Rothman J L in trust	117,500
Authority—TB 815305	
Reimbursement of legal costs associated with the destruction of two dogs—	
Harman F	3,179
Authority—PC 1990-4/799	
Compensation for damage to a private property—	
Williams, Harris, Roebotham and McKay in trust	75,000
Payments under $100 (465)	9,485
	271,557
	281,067
SUPPLY AND SERVICES	
Department	
Authority—Ministerial	
Compensation for clothing damaged during performance of duties—	
Gabriel A	165
TRANSPORT	
Department	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for the cost of access to a private property—	
Findlay J and N	4,500
Compensation for the loss of personal items while on duty—	
Brian S	200
Clement C	275
Guertin L	226
Leblanc R	280
Potvin L	238
Compensation for damages due to a parking lot barrier—	
Millman J	503
Human Rights Commission—	
McCormick S	300

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
Compensation for the loss of eyeglasses while on duty—	
Arsenault D	160
Blondin E	240
Brown M	155
Chouinard C	192
Goodmurphy L	172
Lambert A	214
Marois J	271
Morency A	324
Paré G	342
Powell A	162
Roberge A	204
Simard C	259
Compensation for the destruction of personal property—	
Hendry C	375
Lavoie L	156
Slade A	592
Compensation for the loss of dentures—	
Smith L	225
Compensation for the loss of pension benefits—	
Rubianes V	410
Compensation for damage to eyeglasses while on duty—	
Cloutier L	108
Coughtry A	154
Joubert M J	170
Labelle Y	141
Leduc R	112
McDonald B	170
Sergerie I	330
Authority—TB 816193	
Compensation payment to a victim of personal harassment—	
Bilz R A	17,634
Authority—TB 813796	
Reimbursement of expenses under Ontario Drainage Act—	
Township of Armstrong	13,368
Authority—Department of Justice	
Compensation for interest charged on late payment—	
Laval Fortin Ltée	77,500
Payments under $100 (15)	1,192
	121,854
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Authority—Canadian Human Rights Act (CHRA)	
Payment approved pursuant to section 48 of the CHRA as a complaint settlement—	
Desmarais N	200
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Authority—PC 1974-4/1946	
Replacement of eyeglasses following an accident—	
Castonguay S	100
Mapp L	100
Ménard E	100
Replacement of a winter jacket following damage at workplace—	
Johnston J	153
Payments under $100 (5)	252
	705
Grand total	80,768,849

Federal Court awards

This statement provides, by ministry and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
ENVIRONMENT	
Department	
PARKS PROGRAM	
Authority—Award T-6359-81	
Compensation for injuries as a result of a grizzly bear attack—	
Tobler R	130,616
Authority—Award 72-951-16	
Accident on a floating wharf, St-Ours canal, District of Montreal—	
Romanowski Insurance in trust and Ginette McMullen	10,000
Romanowski Insurance	500
	141,116
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
NORTHERN AFFAIRS PROGRAM	
Authority—Canadian Human Rights Commission	
Alleged discrimination in employment—	
Donnelly P J	8,656
NATIONAL DEFENCE	
Department	
Authority—T-2559-85	
Settlement of a claim as a result of an accident involving a Department vehicle and a vehicle owned by Botha G W—	
Lee and Short "in trust"	9,586
NATIONAL HEALTH AND WELFARE	
Department	
SOCIAL PROGRAM	
Authority—Award 6180-13	
Court costs for appeal of Old Age Security benefits—	
Pattinson J	400
NATIONAL REVENUE	
Customs and Excise	
Authority—Award A1377-87	
Reimbursement of court costs on an appeal involving return of anti-dumping duties—	
Wolchok and Company in trust for Mondell Importers Limited	*700*
Taxation	
Authority—Federal Court costs awarded with respect to the Income Tax Act— Award number:	
T-1190-88	
Ballem, McDill—	
Anderson M	3,671
T-1484-86	
Bell, Felesky, Flynn—	
Witten N	1,580
T-1557-89	
Bell, Felesky, Flynn—	
Sie-Mac Pipeline	2,657
T-1288-88	
Birnie, Sturrock and Company—	
McLaren H E	988
T-1928-83, T-2098-83, A-846-87	
Davies, Ward, Beck—	
London Life Insurance	8,898
A-1185-84	
Davies, Ward and Beck—	
Cork J	3,500
T-735-87	
Ferguson, Gifford—	
Johnson N H	894
T-1288-88	
Freeman and Company—	
McLaren H E	4,858
T-576-83	
Freeman and Company—	
W Hanley and Company	2,285
T-4233-77	
Freeman and Company—	
Estate of Belkin	1,430
T-210-88	
Gaudreault, Tremblay, Ouellet, Saucier, Dumais—	
Dumais M	2,492
T-2423-85	
Giffen and Partners—	
Vine W J	4,358
A-685-88	
Graser, Smith and Townsend—	
Cumberland Properties Limited	4,495
T-620-87, A-1204-88	
Goodman and Carr in trust—	
Huffman G	2,891
T-2251-86	
Harman, Wilson and Company—	
Estate of Sarah Raper	6,733
T-2449-85	
Holden, Day, Wilson—	
Fluxgold R	1,545
T-2599-85, T-2601-85	
Lapointe, Rosenstein in trust—	
Les Enterprises Savino Inc	7,750
T-4472-82, A-110-86	
MacLeod, Dixon—	
Halliburton Services	13,235

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
T-2640-84	
McKercher, McKercher, Laing and Whitmore—	
Mintenko D J	3,205
T-2251-86	
Miller, Thomson—	
Estate of Sarah Raper	3,961
T-2251-86	
Miller, Thompson—	
Estate of Sarah Isabell	14,437
T-2510-84, T-2507-84, T-2508-84, T-244-85	
Robertson, Stromberg—	
Oberdieck K	1,808
T-615-89	
Shibley, Righton and McCutcheon—	
Merson K	784
T-2674-84, T-665-86, T-666-86, T-2268-44, A-235-87, A-1040-88, A-1041-88, A-236-87	
Simkin, Gallagher in trust—	
McKee R	13,678
T-1106-83	
Sloan, Edmonds, Klaiman in trust—	
Doyle E	597
T-578-87	
Thorsteinsson, Mitchell, Little, OKeefe and Davidson—	
McNeil R D	2,220
T-2718-87	
Webber and Company—	
Demers A	10,903
T-1957-87	
Lefebvre W in trust—	
Robitaille L	2,757
T-2189-85	
McCarthy W G D in trust—	
Timpson R	5,435
T-603-86	
Wolff and Company—	
Wil Mechanical Ltd	4,288
	138,333
	139,033
SUPPLY AND SERVICES	
Department	
Authority—T-533-88	
Court costs—	
Paquette, Perreault, Trudeau and Associates	1,536
Authority—T-535-83	
Cancellation of purchase order—	
Bitumar Inc	23,820
Authority—T-1131-86	
Law firm costs—	
Middleton, Howranik, Werpert	2,788
Termination of contract—	
Abenstein W	4,502
	32,646
TRANSPORT	
Department	
Authority—Award T-2878-89	
Accident on harbours and ports dock—	
Curran L F	103,355
Grand total	434,792

Nugatory payments

This statement provides, by ministry and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received, but for which a liability is recognized.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—Ministerial	
Payment of charges relating to an error in reading blood tests of an animal by Agriculture personnel—	
McLeod N	1,761
Authority—Deputy Minister	
Compensation for union dues which were incorrectly deducted from April 1990 to February 1991—	
Vouriot S B	313
Authority—Department of Agriculture 829955	
Reimbursement for loss of rented computer equipment—	
CGS Microtechnologies	5,000
	7,074
AGRI-FOOD PROGRAM	
Authority—Ministerial	
Court settlement, discrimination against individual religious practices	1,000
Authority—Department of Agriculture	
Payment of charges relating to the cancellation of a training course—	
Public Service Commission	590
Authority—Department of Agriculture	
Payment of charges to observe a two-month cancellation clause for room rentals—	
Public Works	126
Authority—Department of Justice	
Settlement for damages incurred when a stabilization or subsidy entitlement was denied to Southfork Farms—	
The Royal Bank of Canada	62,862
	64,578
	71,652
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE MANAGEMENT AND SERVICES PROGRAM	
Authority—Minister/Chairman	
Sum owing for accumulated annual leave and superannuation contributions—	
Anka C	*5,042*
EMPLOYMENT AND INSURANCE PROGRAM	
Payment under $100 (1)	*45*
IMMIGRATION PROGRAM	
Payments under $100 (4)	*310*
	5,397

Particulars and payee	Amount
	$
ENERGY, MINES AND RESOURCES	
Department	
Authority—Ministerial	
Payment of charges related to the termination of a contract—	
META-4	426
Reimbursement of a non-refundable portion of an airline ticket following the employer's request to cancel annual leave—	
Legris R	226
Unutilized reserved hotel room—	
EnRoute	137
Compensation for damages resulting from a motor vehicle accident—	
Halifax Insurance	103
Payments under $100 (5)	308
	1,200
National Energy Board	
Authority—Ministerial	
Lost art work—	
The Canada Council Art Bank	455
Payment under $100 (1)	47
	502
	1,702
ENVIRONMENT	
Department	
ADMINISTRATION PROGRAM	
Payment under $100 (1)	*60*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Payment for the loss of photographic slides—	
Savoie G	900
Payment under $100 (1)	80
	980
	1,040
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Payment under $100 (1)	89
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Deputy Minister	
Reimbursement for the share of the estate assets to the legal heir—	
Bearskin M	2,538
Reimbursement for estate moneys held in trust and inadvertently paid out to the wrong beneficiary—	
Montour M A (Estate of)	3,000
Montour M S (Estate of)	3,000

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
Reimbursement for estate moneys which were paid in error to DIAND's regional social development program—	
Papin E	5,100
Papin L M	5,100
	18,738
INDUSTRY, SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Authority—Ministerial	
Due to the discontinuation of program, the phone had to be prematurely terminated—	
Bell Canada	*5,341*
Statistics Canada	
Authority—Ministerial	
Payment under $100 (1)	*32*
	5,373
NATIONAL DEFENCE	
Department	
Authority—Ministerial	
Claims pursuant to the Canadian Human Rights Act—	
Bélanger P	200
Little S	12,000
McGregor D	14,571
Rosin M	1,836
St-Laurent D	3,000
Warren G D	5,137
	36,744
PRIVY COUNCIL	
Canadian Transportation Accident Investigation and Safety Board	
Authority—Ministerial	
Reimbursement of a rented pager—	
Metrolert Ltd	107
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial	
Compensation for damages resulting from a motor vehicle accident—	
Axa Home Insurance Company	2,530
Blair F	250
Zed T J	1,975
	4,755
SOLICITOR GENERAL	
Royal Canadian Mounted Police	
Authority—Ministerial	
Payment for lost equipment—	
International Communications	250
National Pagette	490
Reimbursement for damage to personal property—	
Corcoran J R	769
Payments under $100 (6)	403
	1,912
SUPPLY AND SERVICES	
Department	
Authority—Crown Liability Act	
Payment made to the Superannuation account to compensate the individual listed below for the difference between the estimate and the actual cost of the elective service purchased—	
MacDonald W	85,212
TRANSPORT	
Department	
Authority—Ministerial	
Settlement due to misinformation received on retirement allowance—	
Dagg M R	22,744
Claim persuant to Canadian Human Rights Act—	
Mercier-Parent F	2,537
Authority—Department of Justice	
Settlement of dispute over dredging activities—	
Walpole Island First Nation	32,000
Out of court settlement due to the cancellation of the reserved space on the J Desgagnés ship—	
Tremblay, Bois in trust	10,000
Authority—TB 814770	
Settlement of claim for breach of contract—	
Murray and Murray Griffiths	169,192
Sinclair G J	166,406
	402,879
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Payments under $100 (4)	138
Grand total	635,738

SECTION 10

1990-91
PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

CONTENTS

	Page
Agriculture	10.2
Atlantic Canada Opportunities Agency	10.4
Communications	10.4
Employment and Immigration	10.4
Energy, Mines and Resources	10.4
Environment	10.6
Fisheries and Oceans	10.10
Forestry	10.10
Indian Affairs and Northern Development	10.12
Industry, Science and Technology	10.14
Justice	10.14
Labour	10.14
National Defence	10.16
National Health and Welfare	10.16
Public Works	10.16
Secretary of State	10.16
Transport	10.18
Western Economic Diversification	10.18

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Alternate enterprise initiatives	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic livestock feed initiative	701	2,161	2,587	3,437
	475	**2,896**	**1,811**	**2,203**
	3,163	*9,457*	*7,178*	*8,620*
Atlantic Veterinary College	...	...	...	...
	...	**18**	...	...
	...	*1,545*	...	...
Contributions for rabies	...	...	...	...
	...	...	...	...
	...	...	...	*5*
Contributions to 4-H clubs	10	9	17	10
	7	**6**	**14**	**7**
	96	*70*	*148*	*76*
Crop damage by migratory waterfowl	...	...	...	...
	...	...	...	...
	...	...	...	...
Crop Insurance Act	81	...	11	...
	13	**1,242**	**258**	**1,117**
	525	*14,722*	*3,185*	*9,305*
Drought assistance to livestock producers	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development agreements	1,354	2,775	4,066	5,729
	1,345	**1,532**	**3,296**	**938**
	2,914	*15,543*	*7,510*	*14,932*
Freight on livestock shipments	...	12	13	14
	...	**14**	**9**	**9**
	...	*114*	*63*	*54*
Grape and wine sector adjustment agreements	...	...	...	...
	...	...	...	...
	...	...	...	...
National soil conservation program	20	94	4	402
	...	...	...	**76**
	20	*94*	*4*	*478*
Research and technology transfer	...	...	...	...
	...	...	...	...
	...	...	...	...
Southwestern Ontario soil and water quality enhancement	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
201	53	...	...	...	...	254	...	...	254
...	...	...	...	...	...	...	...	...	...
201	*53*	...	...	...	...	*254*	...	...	*254*
...	...	...	...	...	...	8,886	...	...	8,886
...	...	...	...	...	...	7,385	...	...	7,385
...	...	...	...	...	...	*28,418*	...	...	*28,418*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	18	...	...	18
...	...	...	...	...	...	*1,545*	...	...	*1,545*
5	128	...	...	...	...	133	...	...	133
3	117	2	...	...	...	122	...	...	122
136	*2,022*	*35*	*18*	*1*	...	*2,217*	...	...	*2,217*
15	63	25	28	33	17	227	...	...	227
12	78	24	27	33	17	225	...	...	225
84	*845*	*275*	*303*	*368*	*148*	*2,413*	...	...	*2,413*
...	...	...	...	...	...	...	...	...	...
...	...	123	1,861	1,812	...	3,796	...	...	3,796
...	...	*2,384*	*13,544*	*10,154*	...	*26,082*	...	...	*26,082*
2,201	...	...	128,716	88,814	...	219,823	...	...	219,823
19,438	24,305	...	...	75	4,772	51,220	...	...	51,220
126,487	*248,716*	*195,124*	*861,692*	*640,151*	*45,410*	*2,145,317*	...	...	*2,145,317*
1,708	(5)	(13)	(1)	...	...	1,689	...	...	1,689
...	1,889	2,390	5,878	5,260	(86)	15,331	...	...	15,331
1,708	*4,109*	*7,841*	*20,166*	*18,084*	*546*	*52,454*	...	...	*52,454*
4,031	...	1,183	30,242	...	4,874	54,254	...	...	54,254
5,599	...	2,342	5,240	...	4,993	25,285	...	...	25,285
12,582	...	*12,073*	*50,411*	...	*15,891*	*131,856*	...	...	*131,856*
55	7	19	...	...	...	120	...	...	120
48	8	20	...	...	2	110	...	...	110
344	*84*	*249*	*64*	*165*	*30*	*1,167*	...	...	*1,167*
...	7,373	89	...	...	...	7,462	...	...	7,462
...	20,400	...	...	...	6,360	26,760	...	...	26,760
...	*30,296*	*89*	...	...	*13,260*	*43,645*	...	...	*43,645*
1,448	1,615	1,241	6,069	3,713	69	14,675	...	...	14,675
...	...	...	322	...	...	398	...	...	398
1,448	*1,615*	*1,241*	*6,391*	*3,713*	*69*	*15,073*	...	...	*15,073*
...	...	...	...	709	...	709	...	...	709
...	...	...	...	526	...	526	...	...	526
...	...	...	...	*1,838*	...	*1,838*	...	...	*1,838*
...	250	...	...	...	...	250	...	...	250
...	...	...	...	...	...	...	...	...	...
...	*250*	...	...	...	...	*250*	...	...	*250*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Tobacco transition adjustment initiative	...	...	94	...
	...	1,500	52	...
	...	*2,900*	*306*	*141*
Total ministry	2,166	5,051	6,792	9,592
	1,840	7,208	5,440	4,350
	6,718	*44,445*	*18,394*	*33,611*
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Cooperation agreements	12,934	572	...	3,462
	2,793	485	...	...
	15,727	*1,057*	...	*3,462*
Economic and regional development agreements	1,393	8,086	14,818	7,993
	5,578	11,286	8,111	10,220
	28,354	*29,200*	*35,581*	*32,672*
General development agreements	53	...	253	...
	277	...	782	2,129
	1,382	...	*5,914*	*3,249*
Total ministry	14,380	8,658	15,071	11,455
	8,648	11,771	8,893	12,349
	45,463	*30,257*	*41,495*	*39,383*
COMMUNICATIONS				
Economic and regional development agreements	...	61	...	29
	...	...	...	...
	...	*61*	...	*29*
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development agreement	...	...	...	...
	...	...	...	...
	...	*814*	*887*	*564*
Canadian jobs strategy	39,215	4,100	25,355	48,240
	31,096	4,417	25,550	42,000
	170,588	*29,920*	*156,030*	*184,432*
Total ministry	39,215	4,100	25,355	48,240
	31,096	4,417	25,550	42,000
	170,588	*30,734*	*156,917*	*184,996*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Newfoundland development fund	23,865	...	...	...
	10,619	...	...	...
	69,893	...	...	...
Canada-Newfoundland Offshore Petroleum Board	2,410	...	...	...
	2,377	...	...	...
	12,623	...	...	...
Canada-Nova Scotia Offshore Petroleum Board	...	...	875	...
	...	...	220	...
	...	...	*1,095*	...
Canada-Prince Edward Island cooperation agreement on alternative energy development and energy efficiency	...	746	...	...
	...	410	...	...
	...	*1,156*	...	...
Canada-Saskatchewan heavy oil	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
489	6,474	...	...	...	...	7,057	...	...	7,057
...	10,286	...	...	...	...	11,838	...	...	11,838
489	28,001	...	...	...	...	31,837	...	...	31,837
10,153	15,958	2,544	165,054	93,269	4,960	315,539	...	...	315,539
25,100	57,083	4,901	13,328	7,706	16,058	143,014	...	...	143,014
143,479	315,991	219,311	952,589	674,474	75,354	2,484,366	...	...	2,484,366
...	...	...	...	...	...	16,968	...	...	16,968
...	...	...	...	...	...	3,278	...	...	3,278
...	...	...	...	...	...	20,246	...	...	20,246
...	...	...	...	...	...	32,290	...	...	32,290
...	...	...	...	...	...	35,195	...	...	35,195
...	...	...	...	...	...	125,807	...	...	125,807
...	...	...	...	...	...	306	...	...	306
...	...	...	...	...	...	3,188	...	...	3,188
...	...	...	...	...	...	10,545	...	...	10,545
...	...	...	...	...	...	49,564	...	...	49,564
...	...	...	...	...	...	41,661	...	...	41,661
...	...	...	...	...	...	156,598	...	...	156,598
14,337	2,454	3,288	...	...	...	20,169	...	...	20,169
12,078	5,081	4,473	...	...	...	21,632	...	...	21,632
51,823	23,631	14,533	...	...	...	90,077	...	...	90,077
...	...	...	...	...	...	...	...	...	...
565	380	1	...	...	...	946	...	...	946
8,323	11,603	2,770	2,175	3,464	2,419	33,019	...	...	33,019
239,023	226,250	26,017	29,057	68,159	75,119	780,535	...	...	780,535
219,569	237,707	27,057	30,529	70,886	79,811	768,622	...	...	768,622
1,257,636	1,393,346	179,083	181,615	426,124	481,442	4,460,216	...	...	4,460,216 (1)
239,023	226,250	26,017	29,057	68,159	75,119	780,535	...	...	780,535
220,134	238,087	27,058	30,529	70,886	79,811	769,568	...	...	769,568
1,265,959	1,404,949	181,853	183,790	429,588	483,861	4,493,235	...	...	4,493,235
...	...	...	...	269	...	269	...	...	269
...	...	...	...	1,385	...	1,385	...	...	1,385
...	...	...	...	4,181	...	4,181	...	...	4,181
...	...	...	...	...	...	23,865	...	...	23,865
...	...	...	...	...	...	10,619	...	...	10,619
...	...	...	...	...	...	69,893	...	...	69,893
...	...	...	...	...	...	2,410	...	...	2,410
...	...	...	...	...	...	2,377	...	...	2,377
...	...	...	...	...	...	12,623	...	...	12,623
...	...	...	...	...	...	875	...	...	875
...	...	...	...	...	...	220	...	...	220
...	...	...	...	...	...	1,095	...	...	1,095
...	...	...	...	...	...	746	...	...	746
...	...	...	...	...	...	410	...	...	410
...	...	...	...	...	...	1,156	...	...	1,156
...	...	...	185	...	...	185	...	...	185
...	...	...	...	...	...	...	...	...	...
...	...	...	14,977	...	...	14,977	...	...	14,977 (f)

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Eastern Quebec development plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Geographic information technology development	...	...	...	...
	...	...	**10**	...
	...	...	*10*	*40*
Low cost initiatives	69	...	17	53
	...	...	...	...
	71	...	*120*	*138*
Mineral development agreements	325	...	818	216
	445	...	**1,460**	**870**
	14,002	*188*	*14,825*	*13,777*
Renewable and non-conventional sources of energy conservation	...	...	...	...
	97	...	**62**	**30**
	769	*125*	*455*	*391*
Renewable energy research and development	...	...	...	...
	55	**200**	**50**	...
	55	*200*	*50*	...
Total ministry	26,669	746	1,710	269
	13,593	**610**	**1,802**	**900**
	97,413	*1,669*	*16,555*	*14,346*
ENVIRONMENT				
Alexander Mackenzie heritage trail	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquatic weeds growth in irrigation canals	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Alberta lightning detection	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Manitoba beaver co-operation agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Newfoundland climate network expansion agreement	113	...	...	...
	109	...	...	...
	457	...	...	...
Canada-Quebec climate network expansion agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Cost sharing water quantity agreements	270	28	151	227
	222	**33**	**143**	**234**
	2,470	*481*	*1,837*	*3,227*
Crop depredation	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern irrigation district Brooks Aqueduct	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping	60	...	...	95
	93	...	...	**115**
	1,073	...	*685*	*1,816*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,608	...	...	...	...	...	1,608	...	...	1,608
1,150	...	...	...	...	...	**1,150**	...	...	**1,150**
4,625	...	...	...	...	...	*4,625*	...	...	*4,625*
...	512	...	129	...	...	641	...	...	641
200	**246**	**44**	**132**	**15**	**620**	**1,267**	...	**30**	**1,297**
200	*863*	*44*	*261*	*15*	*620*	*2,053*	...	*70*	*2,123*
266	727	59	...	53	...	1,244	...	...	1,244
...	...	**75**	...	...	...	**75**	...	...	**75**
336	*731*	*134*	...	*53*	*396*	*1,979*	*7*	...	*1,986*
5,828	361	...	...	...	190	7,738	231	...	7,969
9,117	**2,089**	**870**	...	...	**888**	**15,719**	**984**	**375**	**17,078**
51,808	*14,288*	*12,947*	*2,663*	...	*4,699*	*129,197*	*2,813*	*2,476*	*134,486*
...	...	...	...	...	...	...	...	...	...
50	**25**	...	**15**	...	**50**	**329**	**25**	...	**354**
2,710	*2,540*	*245*	*17*	*27*	*67*	*7,346*	*25*	*18*	*7,389*
...	...	...	...	...	...	...	...	...	...
664	**292**	...	...	**60**	...	**1,321**	...	...	**1,321**
846	*308*	..	...	*160*	...	*1,619*	...	...	*1,619 (f)*
7,702	1,600	59	314	322	190	39,581	231	...	39,812
11,181	**2,632**	**989**	**147**	**1,460**	**1,558**	**34,872**	**1,009**	**405**	**36,286**
60,525	*18,730*	*13,370*	*17,918*	*4,436*	*5,782*	*250,744*	*2,845*	*2,564*	*256,153*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**130**	**130**	...	...	**130**
...	...	...	...	...	*130*	*130*	...	...	*130*
...	...	...	...	20	...	20	...	...	20
...	...	...	...	...	...	...	...	...	...
...	...	...	...	*20*	...	*20*	...	...	*20 (f)*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	**5**	...	**5**	...	...	**5**
...	...	...	...	*20*	...	*20*	...	...	*20 (f)*
...	...	15	...	...	...	15	...	...	15
...	...	**19**	...	...	...	**19**	...	...	**19**
...	...	*155*	...	...	...	*155*	...	...	*155 (1)*
...	...	...	...	...	...	113	...	...	113
...	...	...	...	...	...	**109**	...	...	**109**
...	...	...	...	...	...	*457*	...	...	*457*
328	...	...	...	20	...	348	...	...	348
434	...	...	...	...	...	**434**	...	...	**434**
2,323	...	...	...	*20*	...	*2,343*	...	...	*2,343*
1,144	1,005	...	...	...	...	2,825	...	...	2,825
1,014	**914**	**241**	**271**	**928**	...	**3,998**	...	...	**3,998**
13,031	*10,682*	*2,717*	*2,723*	*10,711*	...	*47,879*	...	...	*47,879 (1)*
...	...	...	...	...	...	...	...	...	...
...	...	**182**	**319**	**299**	...	**800**	...	...	**800**
...	...	*3,018*	*5,446*	*6,104*	...	*14,568*	...	...	*14,568*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	**101**	...	**101**	...	...	**101**
...	...	...	...	*129*	...	*129*	...	...	*129 (f)*
418	519	...	273	395	...	1,760	...	...	1,760
453	**1,051**	**36**	**185**	**429**	**500**	**2,862**	...	...	**2,862**
11,218	*8,274*	*1,689*	*2,059*	*824*	*1,000*	*28,638*	...	...	*28,638*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Fraser river flood control	...	...	...	...
	...	...	...	...
	...	...	...	...
Great Lakes water quality agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Herbicide, pesticide and nutrient loss using low pressure irrigation system	...	...	...	...
	...	...	...	...
	...	...	...	...
James Bay agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Meteorological observing stations	...	...	...	...
	...	...	...	...
	...	...	...	...
North american waterfowl management plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Ontario Heritage Foundation George Brown House	...	...	...	...
	...	...	...	...
	...	...	...	...
Ontario Heritage Foundation Winter Garden Theatre	...	...	...	...
	...	...	...	...
	...	...	...	...
Other federal/provincial waters—Port aux Basques	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa river regulation secretariat	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence river	...	...	...	...
	...	...	...	...
	...	...	...	...
Qu'Appelle Valley	...	...	...	...
	...	...	...	...
	...	...	...	...
Regional evaporation and transpiration study	...	...	...	...
	...	...	...	...
	...	...	...	...
Sydney tar ponds clean-up	...	...	8,229	...
	...	...	**4,416**	...
	...	...	*16,519*	...
Water quality and monitoring agreements	222	15	...	26
	170	...	...	...
	716	*15*	...	*26*
Weather radio network	62	...	34	24
	59	...	**34**	**24**
	776	...	*568*	*278*
Windermere Basin rehabilitation	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	727	43	8,414	372
	653	**33**	**4,593**	**373**
	5,492	*496*	*19,609*	*5,347*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	1,750	1,750	...	...	1,750
...	...	...	...	...	**2,500**	**2,500**	...	...	**2,500**
...	...	...	...	...	*71,541*	*71,541*	...	...	*71,541*
...	1,870	...	...	...	...	1,870	...	...	1,870
...	**1,870**	...	...	...	...	**1,870**	...	...	**1,870**
...	*18,373*	...	...	...	...	*18,373*	...	...	*18,373*
...	...	...	32	...	...	32	...	...	32
...	...	...	**20**	...	...	**20**	...	...	**20**
...	...	...	*52*	...	...	*52*	...	...	*52*
83	...	...	...	...	...	83	...	...	83
80	...	...	...	...	...	**80**	...	...	**80**
811	...	...	...	...	...	*811*	...	...	*811*
...	...	...	...	17	...	17	...	...	17
...	...	...	...	**13**	...	**13**	...	...	**13**
...	...	...	...	*79*	...	*79*	...	...	*79*
...	280	...	...	...	...	280	...	...	280
...	**425**	...	...	...	...	**425**	...	...	**425**
...	*705*	...	...	...	...	*705*	...	...	*705*
...	...	...	...	...	...	...	...	...	...
...	**42**	...	...	...	...	**42**	...	...	**42**
...	*680*	...	...	...	...	*680*	...	...	*680 (f)*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	*490*	...	...	...	...	*490*	...	...	*490 (f)*
...	...	146	...	...	...	146	...	...	146
...	...	**403**	...	...	...	**403**	...	...	**403**
...	...	*3,106*	...	...	...	*3,106*	...	...	*3,106*
90	90	...	...	...	...	180	...	...	180
90	**41**	...	...	...	...	**131**	...	...	**131**
488	*513*	...	...	...	...	*1,001*	...	...	*1,001*
2,356	...	...	...	...	...	2,356	...	...	2,356
594	...	...	...	...	...	**594**	...	...	**594**
2,950	...	...	...	...	...	*2,950*	...	...	*2,950*
...	...	...	136	...	...	136	...	...	136
...	...	...	**28**	...	...	**28**	...	...	**28**
...	...	...	*8,656*	...	...	*8,656*	...	...	*8,656*
...	...	17	...	...	...	17	...	...	17
...	...	**11**	...	...	...	**11**	...	...	**11**
...	...	*28*	...	...	...	*28*	...	...	*28*
...	...	...	...	...	...	8,229	...	...	8,229
...	...	...	...	...	...	**4,416**	...	...	**4,416**
...	...	...	...	...	...	*16,519*	...	...	*16,519*
...	...	...	...	...	...	263	...	...	263
...	...	...	...	...	...	**170**	...	...	**170**
...	...	...	...	...	...	*757*	...	...	*757*
...	...	...	...	...	...	120	...	...	120
...	...	...	...	...	...	**117**	...	...	**117**
...	...	...	...	...	...	*1,622*	...	...	*1,622*
...	...	...	...	...	...	...	...	...	...
...	**448**	...	...	...	...	**448**	...	...	**448**
...	*1,250*	...	...	...	...	*1,250*	...	...	*1,250 (f)*
4,419	3,764	178	441	452	1,750	20,560	...	...	20,560
2,665	**4,791**	**892**	**823**	**1,773**	**3,130**	**19,726**	...	...	**19,726**
30,821	*40,967*	*10,713*	*18,936*	*17,907*	*72,671*	*222,959*	...	...	*222,959*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FISHERIES AND OCEANS				
Canada-Newfoundland inshore fisheries subsidiary agreement	9,921	...	...	...
	9,603	...	...	...
	25,528	...	...	...
Carnation creek	...	...	...	...
	...	...	...	...
	...	...	...	...
Cowichan Lake storage assessment project	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development agreement	...	744	1,519	2,729
	...	**395**	...	**924**
	...	*6,661*	*9,476*	*22,564*
Hydraulic study of Tsitika/Schmidt watershed	...	...	...	...
	...	...	...	...
	...	...	...	...
Operate Alouette river hatchery	...	...	...	...
	...	...	...	...
	...	...	...	...
Placer Mining	...	...	...	...
	...	...	...	...
	...	...	...	...
Queen Charlotte Island fish/forestry program phase II	...	...	...	...
	...	...	...	...
	...	...	...	...
Salmon production technical program with British Columbia corrections institute	...	...	...	...
	...	...	...	...
	...	...	...	...
Sydney breakwaters assessment projet	...	...	...	...
	...	...	...	...
	...	...	...	...
Tsitika follow-up committee	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	9,921	744	1,519	2,729
	9,603	**395**	...	**924**
	25,528	*6,661*	*9,476*	*22,564*
FORESTRY				
Cooperation agreements for forestry development	8,125	...	11,917	8,100
	...	...	**7,627**	**4,768**
	8,125	...	*19,544*	*12,868*
Forest development sub-agreements	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest renewal agreements	...	...	...	...
	...	...	...	**98**
	...	...	*14,559*	*25,091*
Forestry resource development agreement	815	2,865	...	...
	9,744	**2,374**	**7**	...
	36,155	*15,562*	*1,271*	...
Newfounland and Labrador Forestry Training Association	2,412	...	...	...
	330	...	...	...
	2,742	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	9,921	...	...	9,921
...	...	...	...	...	...	**9,603**	...	...	**9,603**
...	...	...	...	...	...	*25,528*	...	...	*25,528*
...	...	...	...	...	75	75	...	...	75
...	...	...	...	...	**75**	**75**	...	...	**75**
...	...	...	...	...	*375*	*375*	...	...	*375 (f)*
...	...	...	...	...	22	22	...	...	22
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*22*	*22*	...	...	*22 (f)*
2,173	...	...	...	...	...	7,165	...	...	7,165
5,641	...	...	...	...	...	**6,960**	...	...	**6,960**
16,765	...	...	...	...	...	*55,466*	...	...	*55,466*
...	...	...	...	...	17	17	...	...	17
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*17*	*17*	...	...	*17 (f)*
...	...	...	...	...	26	26	...	...	26
...	...	...	...	...	**28**	**28**	...	...	**28**
...	...	...	...	...	*304*	*304*	...	...	*304*
...	...	...	...	...	...	...	...	140	140
...	...	...	...	...	...	...	...	**70**	**70**
...	...	...	...	...	...	...	...	*210*	*210 (1)*
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	**50**	**50**	...	...	**50**
...	...	...	...	...	*150*	*150*	...	...	*150*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**7**	**7**	...	...	**7**
...	...	...	...	...	*32*	*32*	...	...	*32 (f)*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**126**	**126**	...	...	**126**
...	...	...	...	...	*2,156*	*2,156*	...	...	*2,156 (f)*
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*25*	*25*	...	...	*25 (f)*
2,173	...	...	...	...	215	17,301	...	140	17,441
5,641	...	...	...	...	**286**	**16,849**	...	**70**	**16,919**
16,765	...	...	...	...	*3,081*	*84,075*	...	*210*	*84,285*
...	...	...	...	...	...	28,142	...	...	28,142
...	...	...	...	...	...	**12,395**	...	...	**12,395**
...	...	...	...	...	...	*40,537*	...	...	*40,537*
6,630	...	...	...	...	4,315	10,945	...	...	10,945
35,371	...	...	...	...	**35,334**	**70,705**	...	...	**70,705**
147,681	...	...	...	...	*127,261*	*274,942*	...	...	*274,942*
...	...	...	...	...	...	...	...	...	...
...	...	**485**	...	...	...	**583**	...	...	**583**
...	...	*13,174*	...	...	...	*52,824*	...	...	*52,824 (f)*
...	1,662	...	...	...	...	5,342	...	...	5,342
...	**2,775**	...	**617**	**1,350**	...	**16,867**	...	...	**16,867**
...	*70,100*	...	*13,360*	*10,869*	...	*147,317*	...	...	*147,317*
...	...	...	...	...	...	2,412	...	...	2,412
...	...	...	...	...	...	**330**	...	...	**330**
...	...	...	...	...	...	*2,742*	...	...	*2,742*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Partnership agreement on forestry	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	11,352	2,865	11,917	8,100
	10,074	**2,374**	**7,634**	**4,866**
	47,022	*15,562*	*35,374*	*37,959*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Beverly Kaminuriak management group	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and community services for Fort McKay	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic development	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines	...	...	...	...
	...	...	...	...
	...	...	...	...
Indian policing	29	23	178	...
	26	**1**	**191**	...
	226	*264*	*1,507*	...
Indian wildlife management	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint school	...	...	...	...
	...	...	...	...
	...	...	...	...
Mercury study	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	10,444	...	...	...
	7,845	...	...	...
	18,289	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Pelican narrows elementary/secondary and teacherage project	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	147	140	...	...	287	...	...	287
...	...	...	...	...	...	...	...	...	...
...	...	*147*	*140*	...	...	*287*	...	...	*287*
6,630	1,662	147	140	...	4,315	47,128	...	...	47,128
35,371	**2,775**	**485**	**617**	**1,350**	**35,334**	**100,880**	...	...	**100,880**
147,681	*70,100*	*13,321*	*13,500*	*10,869*	*127,261*	*518,649*	...	...	*518,649*
...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	**15**	...	**15**
...	...	...	...	...	...	...	*60*	...	*60*
...	...	...	...	200	...	200	...	...	200
...	...	...	...	**365**	...	**365**	...	...	**365**
...	...	...	...	*2,667*	...	*2,667*	...	...	*2,667*
34,965	...	...	...	...	...	34,965	...	...	34,965
32,569	...	...	...	...	...	**32,569**	...	...	**32,569**
327,576	...	...	...	...	...	*327,576*	...	...	*327,576*
115	...	...	...	...	...	115	...	...	115
111	...	...	...	...	...	**111**	...	...	**111**
902	...	...	...	...	...	*902*	...	...	*902*
...	12	...	...	...	...	12	1,156	...	1,168
...	...	...	...	...	...	...	**3,543**	...	**3,543**
...	*12*	...	...	...	...	*12*	*13,451*	...	*13,463*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	*2,379*	...	...	...	...	*2,379*	...	...	*2,379*
...	...	1,037	...	...	...	1,037	...	...	1,037
...	...	**457**	...	...	...	**457**	...	...	**457**
1,000	...	*11,109*	...	...	...	*12,109*	...	...	*12,109*
507	5,246	432	942	837	1,005	9,199	114	267	9,580
...	**5,169**	**628**	**892**	**877**	**1,044**	**8,828**	**130**	**243**	**9,201**
507	*45,016*	*5,921*	*9,299*	*9,094*	*10,645*	*82,479*	*1,032*	*2,568*	*86,079* (1)
...	...	...	...	...	...	...	...	...	...
...	...	**206**	...	...	...	**206**	...	...	**206**
...	...	*514*	...	...	...	*514*	...	...	*514*
...	...	88	...	...	...	88	...	...	88
...	...	**68**	...	...	...	**68**	...	...	**68**
...	...	*19,604*	...	...	...	*19,604*	...	...	*19,604*
...	7	...	...	...	...	7	...	...	7
...	**7**	...	...	...	...	**7**	...	...	**7**
...	*14*	...	...	...	...	*14*	...	...	*14*
...	350	...	...	...	...	350	...	...	350
...	**350**	...	...	...	...	**350**	...	...	**350**
...	*6,234*	...	...	...	...	*6,234*	...	...	*6,234*
...	...	...	...	...	...	10,444	...	...	10,444
...	...	...	...	...	...	**7,845**	...	...	**7,845**
...	...	...	...	...	...	*18,289*	...	...	*18,289*
1,330	...	...	...	...	...	1,330	...	...	1,330
1,381	...	...	...	...	...	**1,381**	...	...	**1,381**
32,949	...	...	...	...	...	*32,949*	...	...	*32,949*
...	...	12,700	...	...	...	12,700	...	...	12,700
...	...	**22,957**	...	...	...	**22,957**	...	...	**22,957**
...	...	*59,880*	...	...	...	*59,880*	...	...	*59,880* (1)
...	...	...	79	...	...	79	...	...	79
...	...	...	**1,019**	...	...	**1,019**	...	...	**1,019**
...	...	...	*9,183*	...	...	*9,183*	...	...	*9,183 (f)*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Roads on and to reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Adult and day care	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Child care agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Various petroleum storage facilities	...	...	...	...
	...	...	...	...
	...	...	...	...
Water reservoir—Temiscaming	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	10,473	23	178	...
	7,871	**1**	**191**	...
	18,515	*264*	*1,507*	...
INDUSTRY, SCIENCE AND TECHNOLOGY				
Industrial and regional development	679	...	240	5,634
	3,608	...	**27,572**	**2,358**
	630,651	*310,879*	*690,209*	*550,848*
Tourism	104	96	108	84
	78	**75**	**140**	...
	835	*782*	*4,558*	*730*
Total ministry	783	96	348	5,718
	3,686	**75**	**27,712**	**2,358**
	631,486	*311,661*	*694,767*	*551,578*
JUSTICE				
Compensation to victims of crime	86	51	310	199
	112	**50**	**302**	**167**
	388	*151*	*1,360*	*1,026*
Legal aid	1,700	239	3,222	1,229
	1,707	**226**	**3,222**	**1,440**
	13,078	*2,130*	*25,321*	*13,466*
Native courtworker	85	...	...	...
	100	...	...	...
	858	*52*	*70*	...
Young offenders assistance juvenile justice	4,462	5,176	6,988	5,556
	6,009	...	**6,614**	**4,466**
	18,315	*7,504*	*22,142*	*18,435*
Total ministry	6,333	5,466	10,520	6,984
	7,928	**276**	**10,138**	**6,073**
	32,639	*9,837*	*48,893*	*32,927*
LABOUR				
Program for older worker adjustment	1,537	...	1,630	147
	...	...	...	**414**
	1,537	...	*1,630*	*561*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	712	...	...	...	712	...	...	712
...	...	**1,551**	...	...	...	**1,551**	...	...	**1,551**
...	...	*15,929*	...	...	...	*15,929*	...	...	*15,929*
...	47,334	...	...	...	...	47,334	...	...	47,334
...	**38,915**	...	...	...	...	**38,915**	...	...	**38,915**
...	*310,910*	...	...	...	...	*310,910*	...	...	*310,910*
...	28,620	...	...	...	...	28,620	...	...	28,620
...	**19,015**	...	...	...	...	**19,015**	...	...	**19,015**
...	*154,257*	...	...	...	...	*154,257*	...	...	*154,257*
...	407	...	...	...	...	407	...	...	407
...	**374**	...	...	...	...	**374**	...	...	**374**
...	*3,083*	...	...	...	...	*3,083*	...	...	*3,083* (1)
...	...	...	38	...	...	38	...	...	38
...	...	...	...	...	...	...	...	...	...
...	...	...	*38*	...	...	*38*	...	...	*38 (f)*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
353	...	...	...	...	...	*353*	...	...	*353 (f)*
36,917	81,976	14,969	1,059	1,037	1,005	147,637	1,285	267	149,189
34,061	**53,830**	**25,867**	**1,911**	**1,242**	**1,044**	**136,018**	**3,688**	**243**	**139,949**
363,287	*521,905*	*112,957*	*18,520*	*11,761*	*10,645*	*1,059,361*	*14,543*	*2,568*	*1,076,472*
195	242	3,439	4,829	7,910	4,827	27,995	2,402	205	30,602
563	**138**	**2,128**	**3,562**	**6,899**	**6,252**	**53,080**	**2,023**	**1,374**	**56,477**
1,209,929	*277,272*	*308,968*	*183,401*	*124,494*	*166,706*	*4,453,357*	*27,848*	*12,879*	*4,494,084* (2)
205	318	54	31	606	245	1,851	30	19	1,900
...	**124**	**30**	**93**	**96**	**12**	**648**	**42**	...	**690**
3,540	*8,363*	*2,681*	*804*	*2,892*	*5,043*	*30,228*	*285*	*277*	*30,790*
400	560	3,493	4,860	8,516	5,072	29,846	2,432	224	32,502
563	**262**	**2,158**	**3,655**	**6,995**	**6,264**	**53,728**	**2,065**	**1,374**	**57,167**
1,213,469	*285,635*	*311,649*	*184,205*	*127,386*	*171,749*	*4,483,585*	*28,133*	*13,156*	*4,524,874*
2,341	3,349	379	378	791	1,073	8,957	95	99	9,151
2,324	**3,301**	**380**	**354**	**799**	**1,044**	**8,833**	**121**	**117**	**9,071**
14,029	*20,323*	*2,397*	*2,153*	*4,708*	*6,373*	*52,908*	*554*	*530*	*53,992*
17,326	46,048	3,457	2,629	6,480	9,373	91,703	1,740	401	93,844
16,535	**39,281**	**3,504**	**2,726**	**7,034**	**9,062**	**84,737**	**1,288**	**457**	**86,482**
155,628	*276,605*	*29,350*	*24,114*	*58,865*	*70,665*	*669,222*	*9,806*	*3,832*	*682,860*
517	587	253	...	950	777	3,169	361	124	3,654
451	**504**	**270**	...	**954**	**713**	**2,992**	**286**	**132**	**3,410**
3,438	*5,778*	*2,996*	*3,944*	*10,435*	*9,037*	*36,608*	*3,306*	*940*	*40,854*
26,578	63,107	5,684	7,627	13,333	16,473	154,984	5,942	1,013	161,939
24,769	**62,443**	**6,376**	**7,111**	**16,588**	**18,775**	**153,151**	**3,766**	**1,139**	**158,056**
173,858	*243,204*	*23,940*	*28,644*	*55,241*	*69,060*	*660,343*	*21,666*	*8,081*	*690,090*
46,762	113,091	9,773	10,634	21,554	27,696	258,813	8,138	1,637	268,588
44,079	**105,529**	**10,530**	**10,191**	**25,375**	**29,594**	**249,713**	**5,461**	**1,845**	**257,019**
346,953	*545,910*	*58,683*	*58,855*	*129,249*	*155,135*	*1,419,081*	*35,332*	*13,383*	*1,467,796*
29,652	14,637	2,029	...	...	...	49,632	...	...	49,632
13,016	**6,567**	**3,202**	...	...	...	**23,199**	...	...	**23,199**
42,668	*21,204*	*5,231*	...	...	...	*72,831*	...	...	*72,831* (1)

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Disaster financial assistance	...	...	...	...
	...	...	...	**2,910**
	11,777	*1,971*	*4,163*	*16,275*
Joint emergency preparedness	254	204	523	193
	185	**822**	**286**	**173**
	993	*2,680*	*1,962*	*4,031*
Total ministry	254	204	523	193
	185	**822**	**286**	**3,083**
	12,770	*4,651*	*6,125*	*20,306*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	118,960	28,729	189,089	173,743
	101,040	**23,881**	**157,186**	**158,936**
	1,274,719	*297,796*	*1,664,163*	*1,879,969*
National drug strategy	...	...	...	...
	150	**...**	**145**	**107**
	150	*...*	*148*	*224*
Vocational rehabilitation of disabled persons	4,536	216	5,300	3,401
	4,624	**271**	**4,993**	**5,568**
	28,715	*3,734*	*46,276*	*50,490*
Total ministry	123,496	28,945	194,389	177,144
	105,814	**24,152**	**162,324**	**164,611**
	1,303,584	*301,530*	*1,710,587*	*1,930,683*
PUBLIC WORKS				
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	43,279	5,980	43,479	26,547
	35,455	**5,506**	**43,186**	**25,274**
	281,782	*35,318*	*302,510*	*172,111*
Total ministry	43,279	5,980	43,479	26,547
	35,455	**5,506**	**43,186**	**25,274**
	281,782	*35,318*	*302,510*	*172,111*
SECRETARY OF STATE				
Official languages in education	3,979	4,674	8,716	25,769
	3,977	**1,612**	**5,623**	**29,910**
	40,262	*20,118*	*66,198*	*350,607*
Ministry of State (Multiculturalism and Citizenship)				
Citizenship language instruction for immigrants	...	...	...	...
	17	**10**	**26**	**...**
	95	*27*	*231*	*2*
Citizenship language textbooks for immigrants	...	...	...	...
	3	**1**	**35**	**...**
	4	*3*	*59*	*...*
Total ministry	3,979	4,674	8,716	25,769
	3,997	**1,623**	**5,684**	**29,910**
	40,361	*20,148*	*66,488*	*350,609*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
9,047	...	130	...	...	...	9,177	...	...	9,177
...	...	**270**	...	...	...	**3,180**	**450**	...	**3,630**
36,550	*75*	*31,561*	*6,937*	*33,834*	*11,354*	*154,497*	*910*	*1,682*	*157,089*
1,575	1,674	345	399	434	135	5,736	364	247	6,347
1,500	**1,900**	**523**	**454**	**372**	**90**	**6,305**	**96**	**150**	**6,551**
10,698	*13,454*	*3,724*	*2,330*	*2,682*	*995*	*43,549*	*1,424*	*687*	*45,660*
10,622	1,674	475	399	434	135	14,913	364	247	15,524
1,500	**1,900**	**793**	**454**	**372**	**90**	**9,485**	**546**	**150**	**10,181**
47,248	*13,529*	*35,285*	*9,267*	*36,516*	*12,349*	*198,046*	*2,334*	*2,369*	*202,749*
1,264,577	2,474,771	227,057	158,845	554,009	748,881	5,938,661	22,230	6,035	5,966,926
1,106,377	**1,761,467**	**194,497**	**152,857**	**513,187**	**693,782**	**4,863,210**	**16,859**	**5,202**	**4,885,271**
12,117,346	*16,426,422*	*2,066,457*	*1,972,240*	*5,067,401*	*7,813,335*	*50,579,848*	*172,246*	*43,299*	*50,795,393*
...	...	...	...	...	...	...	...	...	...
863	**4,952**	...	**461**	**591**	**2,051**	**9,320**	...	...	**9,320**
1,680	*7,686*	...	*894*	*651*	*3,042*	*14,475*	...	...	*14,475 (f)*
5,360	41,257	3,207	8,045	23,665	15,119	110,106	862	166	111,134
4,679	**44,310**	**5,047**	**5,885**	**15,791**	**14,268**	**105,436**	...	**1,080**	**106,516**
13,014	*440,776*	*72,468*	*65,839*	*183,725*	*131,845*	*1,036,882*	*4,596*	*10,624*	*1,052,102*
1,269,937	2,516,028	230,264	166,890	577,674	764,000	6,048,767	23,092	6,201	6,078,060
1,111,919	**1,810,729**	**199,544**	**159,203**	**529,569**	**710,101**	**4,977,966**	**16,859**	**6,282**	**5,001,107**
12,132,040	*16,874,884*	*2,138,925*	*2,038,973*	*5,251,777*	*7,948,222*	*51,631,205*	*176,842*	*53,923*	*51,861,970*
...	1,309	...	...	...	...	1,309	...	...	1,309
...	**217**	...	...	...	...	**217**	...	...	**217**
...	*7,095*	...	...	...	...	*7,095*	...	...	*7,095*
154,528	370,052	49,751	74,045	66,248	64,635	898,544	60,180	2,236	960,960
123,528	**296,136**	**49,540**	**73,416**	**63,087**	**53,715**	**768,843**	**46,160**	**2,840**	**817,843**
799,352	*2,264,724*	*310,114*	*582,294*	*481,652*	*343,783*	*5,573,640*	*417,451*	*14,569*	*6,005,660 (1)*
154,528	371,361	49,751	74,045	66,248	64,635	899,853	60,180	2,236	962,269
123,528	**296,353**	**49,540**	**73,416**	**63,087**	**53,715**	**769,060**	**46,160**	**2,840**	**818,060**
799,352	*2,271,819*	*310,114*	*582,294*	*481,652*	*343,783*	*5,580,735*	*417,451*	*14,569*	*6,012,755*
76,861	88,119 (3)	10,013	11,600	10,063	10,890	250,684	1,035	955	252,674
76,074	**86,369** (4)	**8,881**	**9,352**	**10,275**	**10,984**	**243,057**	**1,030**	**1,028**	**245,115**
1,608,461	*1,073,575*	*100,082*	*67,217*	*97,401*	*113,234*	*3,537,155*	*5,440*	*6,495*	*3,549,090*
...	...	...	...	...	...	...	...	...	...
2,138	**19,508**	**2,020**	**70**	**2,122**	**1,911**	**27,822**	...	**23**	**27,845**
16,732	*63,049*	*6,243*	*833*	*13,155*	*20,407*	*120,774*	...	*23*	*120,797 (f)*
...	...	...	...	...	...	...	...	...	...
32	**222**	**243**	**7**	**134**	**292**	**969**	...	**4**	**973**
675	*2,782*	*589*	*88*	*1,592*	*1,852*	*7,644*	...	*4*	*7,648 (f)*
76,861	88,119	10,013	11,600	10,063	10,890	250,684	1,035	955	252,674
78,244	**106,099**	**11,144**	**9,429**	**12,531**	**13,187**	**271,848**	**1,030**	**1,055**	**273,933**
1,625,868	*1,139,406*	*106,914*	*68,138*	*112,148*	*135,493*	*3,665,573*	*5,440*	*6,522*	*3,677,535*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
TRANSPORT				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads	45,057	2,079	...	...
	43,780	**1,987**	...	**3,378**
	169,628	*21,067*	...	*64,572*
Boxcars and railroad bed stabilization	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Quebec subsidiary agreement on transportation development	...	...	...	...
	...	...	...	...
	...	...	...	...
Construction of grade separations	...	...	...	500
	...	...	...	...
	...	...	...	*500*
Development of a traffic control and regulation system in Montreal	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway improvements	...	...	15,649	24,346
	...	...	**18,820**	**22,414**
	...	...	*40,979*	*80,541*
Nouveau Quebec Inuit airports	...	...	...	...
	...	...	...	...
	...	...	...	...
Pierre Bertrand grade separation	...	...	...	...
	...	...	...	...
	...	...	...	...
Surveillance training and/or coordination activities in the transportation of dangerous goods	...	...	...	...
	68	...	...	...
	134	...	...	...
Transportation development initiatives	...	...	...	...
	...	...	...	...
	...	...	...	...
Yellowhead highway	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	45,057	2,079	15,649	24,846
	43,848	**1,987**	**18,820**	**25,792**
	169,762	*21,067*	*40,979*	*145,613*
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements	...	...	...	...
	...	...	...	...
	...	...	...	...
Grand total	339,621	69,735	346,210	348,134
	284,291	**61,250**	**322,253**	**323,277**
	2,890,660	*834,361*	*3,171,306*	*3,542,623*

Amounts in roman type are 1990-91 expenditures.
Amounts in **bold face** type are 1989-90 expenditures.
Amounts in *italic* type are expenditures from inception (including 1990-91 expenditures).
(f) Program completed.
(1) Amends reporting in previous year's Public Accounts.
(2) Does not include an amount of $32,006 from inception: not allocated by province.
(3) An amount of $20,284 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.
(4) An amount of $19,354 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
10,017	...	...	...	...	...	57,153	...	...	57,153
9,101	...	...	...	...	...	**58,246**	...	...	**58,246**
37,229	...	...	...	...	...	*292,496*	...	...	*292,496*
...	...	...	...	...	...	...	...	...	...
...	...	**147**	...	...	...	**147**	...	...	**147**
...	...	*19,121*	...	...	...	*19,121*	...	...	*19,121*
3	...	...	...	...	...	3	...	...	3
114	...	...	...	...	...	**114**	...	...	**114**
6,754	...	...	...	...	...	*6,754*	...	...	*6,754*
115	3,049	...	...	2,500	...	6,164	...	...	6,164
3,778	**1,446**	**749**	...	**986**	**2,104**	**9,063**	...	...	**9,063**
7,598	*24,300*	*4,082*	...	*4,036*	*3,129*	*43,645*	...	...	*43,645*
865	...	...	...	...	...	865	...	...	865
1,141	...	...	...	...	...	**1,141**	...	...	**1,141**
5,209	...	...	...	...	...	*5,209*	...	...	*5,209*
...	...	...	...	...	...	39,995	...	...	39,995
...	...	...	...	...	...	**41,234**	...	...	**41,234**
...	...	...	...	...	...	*121,520*	...	...	*121,520*
7,629	...	...	...	...	...	7,629	...	...	7,629
7,920	...	...	...	...	...	**7,920**	...	...	**7,920**
47,257	...	...	...	...	...	*47,257*	...	...	*47,257*
781	...	...	...	...	...	781	...	...	781
1,978	...	...	...	...	...	**1,978**	...	...	**1,978**
3,509	...	...	...	...	...	*3,509*	...	...	*3,509*
...	...	...	...	...	...	...	...	...	...
...	...	**99**	...	...	...	**167**	...	**81**	**248**
...	...	*201*	...	...	...	*335*	...	*268*	*603*
...	...	...	...	...	...	...	...	...	...
...	...	**74**	...	...	...	**74**	...	...	**74**
...	...	*4,958*	...	...	...	*4,958*	...	...	*4,958*
...	...	3,547	2,131	...	7,810	13,488	...	...	13,488
...	...	**623**	**5,567**	**1,000**	**3,891**	**11,081**	...	...	**11,081**
...	...	*9,091*	*11,002*	*11,104*	*18,282*	*49,479*	...	...	*49,479*
19,410	3,049	3,547	2,131	2,500	7,810	126,078	...	...	126,078
24,032	**1,446**	**1,692**	**5,567**	**1,986**	**5,995**	**131,165**	...	**81**	**131,246**
107,556	*24,300*	*37,453*	*11,002*	*15,140*	*21,411*	*594,283*	...	*268*	*594,551*
...	...	3,054	...	2,633	11,154	16,841	...	...	16,841
...	...	**4,900**	...	**3,466**	**9,148**	**17,514**	...	...	**17,514**
...	...	*14,842*	...	*13,786*	*37,279*	*65,907*	...	...	*65,907*
1,929,526	3,442,183	359,601	466,624	852,861	978,946	9,133,441	96,757	11,907	9,242,105
1,743,112	**2,703,164**	**348,168**	**309,270**	**727,798**	**965,315**	**7,787,898**	**76,818**	**14,345**	**7,879,061**
18,395,494	*23,572,960*	*3,585,154*	*4,157,987*	*7,316,689*	*9,604,076*	*77,071,310*	*682,920*	*109,532*	*77,863,762*

SECTION 11

1990-91
PUBLIC ACCOUNTS

Other Government-Wide Information

CONTENTS

	Page
Budgetary expenditure by allotment	11.2
Commissions	11.19
Education leave costs	11.42
Financial assistance given to railways by the Government of Canada in 1990-91	11.43
Losses of $1,000 or more	11.46
Report of surplus material	11.48
Return on investments	11.50
Travel expenses of ministers and parliamentary secretaries	11.54

NOTE TO USER

It would be appreciated if you could complete and return the **Reader's Survey** inserted at the beginning of this volume

Budgetary expenditure by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to Section 31 of the Financial Administration Act, together with related current year expenditures.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
MANAGEMENT AND ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	43,054,613	42,799,298
Other operating costs	18,539,000	18,438,341
Challenge 90	381,500	383,947
	61,975,113	*61,621,586*
Statutory item	*6,395,000*	*6,395,000*
	68,370,113	68,016,586
AGRI-FOOD PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	418,163,721	418,677,715
Other operating costs	168,753,159	167,312,263
Challenge 90	3,243,253	3,195,064
Frozen	490,000	
	590,650,133	*589,185,042*
Vote 10—Capital expenditures—		
Capital	79,540,500	79,239,796
Frozen	10,843,000	
	90,383,500	*79,239,796*
Vote 15—Grants and contributions—		
Grants and contributions	954,213,403 [1]	951,777,555
Frozen	48,852,065	
	1,003,065,468	*951,777,555*
Statutory items	*426,115,114*	*401,100,761*
	2,110,214,215	2,021,303,154
GRAINS AND OILSEEDS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	9,475,952	9,420,475
Other operating costs	7,302,035	6,411,942
Challenge 90	48,500	43,989
	16,826,487	*15,876,406*
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	35,856,892	34,500,498
Other operating costs	9,769,465	9,494,872
Frozen	2,155,000	
	47,781,357	*43,995,370*
Vote 30—Grants and contributions—		
Grants and contributions	106,473,000	105,122,316
Frozen	4,592,000	
	111,065,000	*105,122,316*
Statutory items	*198,564,234*	*198,564,234*
	374,237,078	363,558,326
Subtotal—Department	2,552,821,406	2,452,878,066
Canadian Dairy Commission		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,572,000	2,565,945
Other operating costs	1,079,000	1,076,045
Frozen	60,000	
	3,711,000	3,641,990
Canadian Livestock Feed Board		
Vote 40—Operating expenditures—		
Other operating costs	*2,019,000*	*1,982,310*
Vote 45—Contributions	*17,885,001*	*16,794,901*
	19,904,001	18,777,211
Farm Credit Corporation		
Vote 50b—Increase the aggregate amount paid to the Corporation—		
Other operating costs	1	
Total ministry	2,576,436,408	2,475,297,267
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	17,653,910	17,603,048
Salary adjustment reserve	137,090	
Other operating costs	20,713,455	19,845,607
Frozen	190,545	
	38,695,000	*37,448,655*
Vote 5—Grants and contributions—		
Grants and contributions	224,258,002	220,190,637
Fisheries alternatives program	1,000,000	439,130
Frozen	49,383,000	
	274,641,002	*220,629,767*
Statutory items	*10,963,762*	*10,963,762*
Subtotal—Department	324,299,764	269,042,184
Enterprise Cape Breton Corporation		
Vote 15—Payments to the Enterprise Cape Breton Corporation—		
Other operating costs	10,600,000	10,560,000
Total ministry	334,899,764	279,602,184
COMMUNICATIONS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	109,978,948	109,871,628
Other operating costs	53,174,916	54,445,388
Museum of Science and Technology in Montreal	1,000,000	995,993
Less: receipts and revenues credited to the vote	7,307,000	8,756,712
	156,846,864	*156,556,297*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 5—Capital expenditures—		
Capital	20,055,743	20,050,506
Capital reinvestment strategy	532,057	511,829
	20,587,800	*20,562,335*
Vote 10—Grants and contributions—		
Grants and contributions	102,591,625	102,070,689
International Telecommunications Union contributions	4,973,000	4,758,260
	107,564,625	*106,828,949*
Vote 15—Payments to the Canada Post Corporation—		
Other operating costs	*55,093,000*	*55,093,000*
Statutory items	*57,095,672*	*25,000,465*
Subtotal—Department	397,187,961	364,041,046
Canada Council		
Vote 25—Payments to the Canada Council—		
Other operating costs	104,204,000	104,204,000
Canadian Broadcasting Corporation		
Vote 30—Payments—Operating expenditures—		
Other operating costs	*985,212,000*	*985,212,000*
Vote 35—Payments—Working capital—		
Other operating costs	*4,000,000*	*4,000,000*
Vote 40—Payments—Capital expenditures	*89,218,000*	*89,218,000*
	1,078,430,000	1,078,430,000
Canadian Film Development Corporation		
Vote 45—Payments to the Canadian Film Development Corporation—		
Other operating costs	145,582,207	145,132,133
Frozen	12,793	
	145,595,000	145,132,133
Canadian Museum of Civilization		
Vote 46c—Program expenditures—		
Other operating costs	31,612,338	30,649,213
Canadian Museum of Nature		
Vote 47c—Program expenditures—		
Other operating costs	14,565,478	14,997,528
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	22,490,391	22,336,172
Salary adjustment reserve	106,609	
Other operating costs	9,106,000	8,537,937
Co-operative education program	78,000	77,934
Challenge 90	52,000	51,428
Frozen	84,000	
	31,917,000	*31,003,471*
Statutory items	*3,795,666*	*3,795,666*
	35,712,666	34,799,137

	Allotments	Expenditures
	$	$
National Archives of Canada		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	33,661,634	33,460,296
Salary adjustment reserve	96,786	
Other operating costs	26,658,868	25,543,444
Co-operative education program	32,309	32,050
Challenge 90	333,002	328,672
Frozen	198,401	
	60,981,000	*59,364,462*
Statutory item	*5,137,000*	*5,137,000*
	66,118,000	64,501,462
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	20,224,000	20,024,000
Frozen	76,000	
	20,300,000	20,024,000
National Film Board		
Vote 65—National Film Board Revolving Fund—Operating loss—		
Salaries, wages and other personnel costs	38,063,379	38,063,379
Other operating costs	46,251,249	46,646,728
Frozen	42,000	
Less: receipts and revenues credited to the vote	7,750,000	9,360,848
	76,606,628	*75,349,259*
Statutory item	*2,550,873*	*(427,180)*
	79,157,501	74,922,079
National Gallery of Canada		
Vote 67c—Program expenditures—		
Other operating costs	25,990,600	22,357,560
Frozen	1,427,000	
	27,417,600	22,357,560
National Library		
Vote 70—Program expenditures—		
Salaries, wages and other personnel costs	21,740,081	21,291,210
Salary adjustment reserve	53,419	
Other operating costs	15,367,561	14,858,780
Co-operative education program	177,881	177,837
Challenge 90	144,058	144,047
Frozen	75,000	
	37,558,000	*36,471,874*
Statutory item	*3,209,000*	*3,209,000*
	40,767,000	39,680,874
National Museum of Science and Technology		
Vote 72—Program expenditures—		
Other operating costs	15,079,000	14,843,561

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
National Museums of Canada		
Vote 75—Operating expenditures—		
National Gallery of Canada	2,666,000 [2]	4,858,772
Canadian Museum of Civilization	8,198,456	7,979,169
National Museum of Natural Sciences	4,165,553	3,894,825
National Museum of Science and Technology	2,717,000	2,716,960
	17,747,009	*19,449,726*
Vote 80—Capital expenditures—		
National Gallery of Canada	84,000	134,940
Canadian Museum of Civilization	116,606	116,606
National Museum of Natural Sciences	34,834	34,834
National Museum of Science and Technology	477,000	476,864
	712,440	*763,244*
Statutory items	*3,655,737*	*3,655,737*
	22,115,186	23,868,707
Total ministry	2,078,261,730	2,032,451,300
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	103,286,604	102,850,318
Other operating costs	32,589,800	31,546,434
Postal Services Review Committee—		
Salaries, wages and other personnel costs	497,000	417,400
Other operating costs	250,000	154,353
Co-operative education program	362,400	351,789
Challenge 90	474,500	473,495
Frozen	16,000	
	137,476,304	*135,793,789*
Vote 5—Capital expenditures—		
Capital	7,869,201	7,588,681
Capital reinvestment strategy	253,000	
Frozen	292,400	
	8,414,601	*7,588,681*
Statutory items	*41,371,017*	*41,371,017*
Subtotal—Department	187,261,922	184,753,487
Competition Tribunal		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	593,000	579,385
Other operating costs	1,157,700	454,415
Challenge 90	12,300	12,280
Frozen	7,000	
	1,770,000	*1,046,080*
Statutory item	*88,000*	*88,000*
	1,858,000	1,134,080
Copyright Board		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	583,000	500,741
Other operating costs	404,000	356,616
Frozen	2,000	
	989,000	*857,357*
Statutory item	*90,000*	*90,000*
	1,079,000	947,357
Goods and Services Tax Consumer Information Office		
Vote 17b—Program expenditures—		
Salaries, wages and other personnel costs	1,237,000	1,163,939
Other operating costs	18,214,000	14,087,271
Frozen	45,000	
	19,496,000	15,251,210
Hazardous Materials Information Review Commission		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	704,974	656,921
Salary adjustment reserve	3,026	
Other operating costs	972,000	340,064
Frozen	7,000	
	1,687,000	*996,985*
Statutory item	*108,000*	*108,000*
	1,795,000	1,104,985
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	1,792,164	1,713,569
Salary adjustment reserve	3,836	
Other operating costs	1,266,000	1,169,665
Frozen	7,000	
	3,069,000	*2,883,234*
Statutory item	*241,000*	*241,000*
	3,310,000	3,124,234
Procurement Review Board		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	798,000	777,885
Other operating costs	405,000	275,099
Frozen	5,000	
	1,208,000	*1,052,984*
Statutory item	*89,000*	*89,000*
	1,297,000	1,141,984
Standards Council of Canada		
Vote 35—Payments to the Standards Council of Canada—		
Other operating costs	6,003,000	5,950,817
Total ministry	222,099,922	213,408,154

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
EMPLOYMENT AND IMMIGRATION		
Department/Commission		
CORPORATE MANAGEMENT AND SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	179,860,402	178,011,989
Salary adjustment reserve	245,598	
Other operating costs	205,079,000	202,780,868
Task Force on Northern Cod	675,000	557,580
Refugee backlog	5,292,000	4,753,112
Challenge 90	1,300,000	1,222,862
Frozen	10,102,000	
Less: receipts and revenues credited to the vote	336,102,000	335,541,000
	66,452,000	*51,785,411*
Statutory items	*20,537,825*	*20,537,825*
	86,989,825	72,323,236
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	734,853,247	732,248,328
Salary adjustment reserve	37,753	
Other operating costs	266,191,000	259,064,795
Challenge 90	10,000,000	9,504,343
Frozen	60,547,000	
Less: receipts and revenues credited to the vote	934,288,000	932,113,000
	137,341,000	*68,704,466*
Vote 6c—Debt write-off: Government Annuities Account overpayments—		
Special purpose	*1,162*	*1,162*
Vote 10—Grants and contributions—		
Grants and contributions	1,421,875,002	1,382,052,132
Social assistance recipients	187,764,000	182,169,738
Refugee backlog	7,450,000	1,222,090
Community Economic Development Fund Program	2,760,000	2,385,813
Frozen	675,000	
	1,620,524,002	*1,567,829,773*
Statutory items	*1,717,075,994*	*1,717,075,994*
	3,474,942,158	3,353,611,395
IMMIGRATION PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	122,395,791	119,879,056
Salary adjustment reserve	5,209	
Other operating costs	39,159,000	38,707,892
Refugee backlog	33,382,000	30,188,914
Challenge 90	400,000	305,380
Frozen	551	
	195,342,551	*189,081,242*
Vote 16a—Write-off of debts—Immigration transportation loans—		
Other operating costs	*1,212,997*	*1,100,534*
Vote 17c—Write-off of debts—Loans pursuant to Section 119 Immigration Act—		
Special purpose	*2,243,291*	*2,133,372*
Vote 20—Contributions—		
Grants and contributions	105,644,000	100,319,003
Refugee backlog	6,225,000	2,131,539
	111,869,000	*102,450,542*
Statutory items	*20,302,124*	*20,302,124*
	330,969,963	315,067,814
Subtotal—Department	3,892,901,946	3,741,002,445
Advisory Council on the Status of Women		
Vote 25—Program expenditures—		
Other operating costs	3,544,810	3,475,364
Frozen	9,500	
	3,554,310	3,475,364
Immigration and Refugee Board of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	54,855,865	45,142,660
Salary adjustment reserve	12,135	
Other operating costs	18,088,000	16,977,617
Frozen	292,000	
	73,248,000	*62,120,277*
Statutory item	*7,136,000*	*7,136,000*
	80,384,000	69,256,277
Status of Women—Office of the Co-ordinator		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,520,400	2,445,662
Other operating costs	1,859,500	1,934,227
	4,379,900	*4,379,889*
Statutory item	*373,000*	*373,000*
	4,752,900	4,752,889
Total ministry	3,981,593,156	3,818,486,975
ENERGY, MINES AND RESOURCES		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	222,601,846	222,443,856
Other operating costs	178,749,061	178,198,751
Challenge 90	6,000,000	5,970,379
Frozen	185,000	
Less: receipts and revenues credited to the vote	3,248,541	3,248,541
	404,287,366	*403,364,445*
Vote 5—Capital expenditures—		
Capital	41,444,000	41,403,191
Capital reinvestment strategy	2,910,000	2,905,643
Frozen	430,000	
	44,784,000	*44,308,834*
Vote 10—Grants and contributions—		
Grants and contributions	402,433,300	309,627,862
Frozen	2,443,700	
	404,877,000	*309,627,862*
Statutory items	*776,696,472*	*73,766,430*
Subtotal—Department	1,630,644,838	831,067,571

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Atomic Energy Control Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	18,090,250	18,073,416
Other operating costs	14,083,751	13,791,933
Frozen	106,000	
	32,280,001	*31,865,349*
Statutory item	*2,944,000*	*2,944,000*
	35,224,001	34,809,349
Atomic Energy of Canada Limited		
Vote 30—Payments for operating and capital expenditures—		
Research company	143,682,000	143,682,000
Interdepartmental energy panel	10,641,000	10,641,000
Decommissioned facilities	13,233,000	13,133,000
Frozen	85,000	
	167,641,000	167,456,000
National Energy Board		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	18,104,016	16,778,748
Salary adjustment reserve	156,984	
Other operating costs	4,441,500	3,830,478
Frozen	37,500	
	22,740,000	*20,609,226*
Statutory item	*3,020,000*	*3,020,000*
	25,760,000	23,629,226
Petro-Canada International Assistance Corporation		
Vote 40—Payments to Petro-Canada International Assistance Corporation—		
Other operating costs	53,000,000	43,000,000
Total ministry	1,912,269,839	1,099,962,146
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	34,320,752	34,179,529
Other operating costs	44,320,381	43,894,672
Co-operative education program	237,535	225,784
Challenge 90	126,800	123,497
Frozen	113,000	
	79,118,468	*78,423,482*
Statutory items	*4,130,030*	*4,130,030*
	83,248,498	82,553,512
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	280,583,605	279,693,358
Other operating costs	195,037,029	191,123,120
Co-operative education program	3,002,027	3,001,536
Challenge 90	1,632,409	1,618,122
Frozen	9,830,500	
Less: receipts and revenues credited to the vote	35,446,000	34,748,349
	454,639,570	*440,687,787*
Vote 10—Capital expenditures—		
Capital	55,501,575	55,330,185
Frozen	3,540,500	
	59,042,075	*55,330,185*
Vote 15—Grants and contributions—		
Grants and contributions	48,223,976	46,660,250
Frozen	12,996,000	
	61,219,976	*46,660,250*
Statutory item	*39,257,000*	*39,257,000*
	614,158,621	581,935,222
PARKS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	183,596,312	182,918,368
Other operating costs	83,639,255	83,173,899
Co-operative education program	203,027	181,553
Challenge 90	2,080,266	2,074,846
Frozen	1,484,400	
	271,003,260	*268,348,666*
Vote 25—Capital expenditures—		
Capital	119,431,200	112,988,111
Frozen	665,000	
	120,096,200	*112,988,111*
Vote 30—National Battlefields Commission—Operating expenditures—		
Salaries, wages and other personnel costs	1,100,750	1,100,316
Other operating costs	1,495,050	1,489,645
	2,595,800	*2,589,961*
Statutory items	*26,954,074*	*26,954,074*
	420,649,334	410,880,812
Total ministry	1,118,056,453	1,075,369,546
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	403,958,079	403,889,027
Other operating costs	378,342,349	374,007,406
Career oriented summer employment program	211,126	211,126
Co-operative education program	129,525	129,524
	782,641,079	*778,237,083*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 5—Capital expenditures	*107,829,003*	*101,986,711*
Vote 10—Grants and contributions	*217,876,097*[3]	*219,398,651*
Statutory items	*61,577,893*	*37,951,400*
	1,169,924,072	1,137,573,845
WORLD EXHIBITIONS PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	300,000	217,957
Other operating costs	3,235,000	3,217,246
	3,535,000	*3,435,203*
Vote 20—Capital expenditures	*9,469,000*	*9,468,598*
Statutory items	*50,000*	*50,000*
	13,054,000	12,953,801
Subtotal—Department	1,182,978,072	1,150,527,646
Canadian Commercial Corporation		
Vote 25—Program expenditures—		
Other operating costs	15,157,000	14,917,000
Canadian Institute for International Peace and Security		
Statutory item	5,000,000	5,000,000
Canadian International Development Agency		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	59,812,150	59,277,256
Other operating costs	36,295,889	35,517,581
Career oriented summer employment program	194,032	194,032
Co-operative education program	525,079	525,079
	96,827,150	*95,513,948*
Vote 35—Grants and contributions	*1,960,699,526*	*1,930,597,209*
Statutory items	*171,508,829*	*171,508,829*
	2,229,035,505	2,197,619,986
Canadian Secretariat		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	499,000	468,376
Other operating costs	1,770,000	562,158
Frozen	3,000	
	2,272,000	*1,030,534*
Statutory item	*71,000*	*71,000*
	2,343,000	1,101,534
Export Development Corporation		
Statutory items	176,123,670	176,123,670
International Centre for Ocean Development		
Vote 55—Payments to the International Centre for Ocean Development—		
Other operating costs	12,300,000	12,200,000
International Development Research Centre		
Vote 60—Payments to the International Development Research Centre—		
Other operating costs	114,300,000	114,130,000
International Joint Commission		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	2,501,683	2,343,125
Other operating costs	2,363,000	2,332,328
	4,864,683	*4,675,453*
Statutory item	*375,000*	*375,000*
	5,239,683	5,050,453
Total ministry	3,742,476,930	3,676,670,289
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	40,163,914	40,047,287
Salary adjustment reserve	17,086	
Other operating costs	45,312,000	44,123,567
Challenge 90	140,000	139,918
Less: receipts and revenues credited to the vote	6,681,000	6,034,800
	78,952,000	*78,275,972*
Statutory items	*218,597,645*	*218,597,645*
	297,549,645	296,873,617
PUBLIC DEBT PROGRAM		
Statutory item	42,791,647,614	42,791,647,614
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	8,299,579,265	8,299,579,265
SPECIAL PROGRAM		
Vote 10—Foreign Claims Fund—		
Other operating costs	*30,000*	*3,100*
Vote 12b—Mortgage Insurance Co. of Canada	*1*	
Vote 13c—Payment to the Investor's Indemnity Account—		
Other operating costs	*85,000*	*35,000*
Statutory items	*71,503,708*	
	71,618,709	38,100
Subtotal—Department	51,460,395,233	51,388,138,596
Auditor General		
Vote 15—Program expenditures—		
Other operating costs	*50,855,200*	*50,623,590*
Statutory items	*5,695,237*	*5,695,237*
	56,550,437	56,318,827

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian International Trade Tribunal		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	6,801,189	6,800,970
Other operating costs	1,785,000	1,778,440
Challenge 90	9,500	9,500
	8,595,689	*8,588,910*
Statutory item	*868,000*	*868,000*
	9,463,689	9,456,910
Office of the Superintendent of Financial Institutions		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	25,152,440	25,111,486
Other operating costs	15,831,560	15,388,943
Less: receipts and revenues credited to the vote	37,296,000	36,825,301
	3,688,000	*3,675,128*
Statutory item	*38,691,704*	*101,465*
	42,379,704	3,776,593
Privatization and Regulatory Affairs		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	4,536,000	4,534,115
Other operating costs	4,844,000	2,695,500
Frozen	16,000	
	9,396,000	*7,229,615*
Statutory item	*727,000*	*727,000*
	10,123,000	7,956,615
Total ministry	51,578,912,063	51,465,647,541
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	303,658,500	303,407,362
Other operating costs	278,068,000	277,761,054
Challenge 90	5,320,800	5,262,018
	587,047,300	*586,430,434*
Vote 5—Capital expenditures	*137,781,200*	*137,655,786*
Vote 10—Grants and contributions	*20,667,000*	*19,735,513*
Statutory items	*45,844,770*	*45,844,770*
Total ministry	791,340,270	789,666,503
FORESTRY		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	68,527,435	68,381,763
Other operating costs	29,965,423	29,333,098
Challenge 90	1,797,548	1,797,548
Co-operative education program	383,053	383,053
Less: receipts and revenues credited to the vote	655,354	655,354
	100,018,105	*99,240,108*
Vote 5—Capital expenditures	*6,578,301*	*6,544,603*
Vote 10—Grants and contributions	*60,144,015*	*60,515,154*
Statutory items	*10,234,707*	*10,234,707*
Total ministry	176,975,128	176,534,572
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	6,291,509	5,995,323
Other operating costs	3,856,213	3,610,764
Career oriented summer employment program	49,787	49,787
	10,197,509	*9,655,874*
Statutory items	*1,325,435*	*1,325,435*
Total ministry	11,522,944	10,981,309
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	31,213,431	30,928,336
Other operating costs	15,924,769	15,425,272
	47,138,200	*46,353,608*
Statutory items	*4,587,923*	*4,587,923*
	51,726,123	50,941,531
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	136,421,450	136,372,287
Other operating costs	100,074,002	99,988,171
	236,495,452	*236,360,458*
Vote 6c—Loan guarantees for Housing—		
Other operating costs	*1*	
Vote 10—Capital expenditures	*9,765,199*	*9,697,810*
Vote 15—Grants and contributions	*2,258,817,473*	*2,258,444,592*
Statutory items	*62,112,643*	*28,190,731*
	2,567,190,768	2,532,693,591
NORTHERN AFFAIRS PROGRAM		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	30,450,569	30,410,805
Other operating costs	29,815,665	29,631,020
Frozen	64,400	
	60,330,634	*60,041,825*
Vote 35—Capital expenditures	*2,582,600*	*2,548,094*
Vote 40—Grants and contributions	*36,289,851*[4]	*36,137,343*
Statutory items	*5,034,615*	*4,697,851*
	104,237,700	103,425,113

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Vote 45—Transfer payments to the Government of the Yukon Territory—		
Grants and contributions	*216,752,000*	*216,752,000*
Vote 50—Transfer payments to the Government of the Northwest Territories—		
Grants and contributions	*747,918,137*	*747,918,137*
	964,670,137	964,670,137
Total ministry	3,687,824,728	3,651,730,372
INDUSTRY, SCIENCE AND TECHNOLOGY		
Department		
INDUSTRY, SCIENCE AND TECHNOLOGY PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	118,487,761	118,287,148
Other operating costs	106,823,000	106,566,850
Frozen	340,000	
	225,650,761	*224,853,998*
Vote 5—Grants and contributions—		
Grants and contributions	452,766,302	417,410,630
Frozen	60,688,701	
	513,455,003	*417,410,630*
Statutory items	*77,083,727*	*77,083,727*
	816,189,491	719,348,355
REGIONAL DEVELOPMENT AND ABORIGINAL ECONOMIC PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	17,523,046	16,746,516
Salary adjustment reserve	182,440	
Other operating costs	13,120,514	13,062,059
Frozen	875,000	
	31,701,000	*29,808,575*
Vote 25—Grants and contributions—		
Grants and contributions	257,028,000	250,813,952
Frozen	3,953,000	
	260,981,000	*250,813,952*
Statutory item	*2,912,000*	*2,912,000*
	295,594,000	283,534,527
Subtotal—Department	1,111,783,491	1,002,882,882
Canadian Patents and Development Limited		
Vote 30—Payments to Canadian Patents and Development Limited—		
Other operating costs	1,799,000	1,799,000
Canadian Space Agency		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	8,842,899	8,153,021
Salary adjustment reserve	61,101	
Other operating costs	98,546,400	98,404,490
Frozen	1,063,600	
	108,514,000	*106,557,511*
Vote 40—Grants and contributions	*18,701,001*	*18,701,000*
Statutory items	*1,494,485*	*1,494,485*
	128,709,486	126,752,996
Cape Breton Development Corporation		
Vote 45—Payments for capital expenditures—		
Other operating costs	32,000,000	31,910,000
Federal Business Development Bank		
Vote 50—Payments to the Federal Business Development Bank—		
Other operating costs	16,085,000	15,838,024
Investment Canada		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	6,363,399	6,363,398
Other operating costs	2,618,182	2,615,608
Student summer employment program	121,258	121,258
	9,102,839	*9,100,264*
Statutory item	*1,025,000*	*1,025,000*
	10,127,839	10,125,264
National Research Council of Canada		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	184,874,949	183,980,489
Other operating costs	106,715,000	105,352,412
Student summer employment program	1,658,000	1,618,000
Less: receipts and revenues credited to the vote	25,617,000	25,617,000
	267,630,949	*265,333,901*
Vote 65—Capital expenditures—		
Capital	150,358,000	144,160,830
Capital reinvestment strategy	1,000,000	975,701
Frozen	15,430,000	
Less: receipts and revenues credited to the vote	611,000	611,000
	166,177,000	*144,525,531*
Vote 70—Grants and contributions—		
Grants and contributions	122,036,001	116,257,061
Frozen	1,785,000	
	123,821,001	*116,257,061*
Statutory item	*25,889,000*	*25,889,000*
	583,517,950	552,005,493

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Natural Sciences and Engineering Research Council		
Vote 75—Operating expenditures—		
Salaries, wages and other personnel costs	8,156,762	8,050,705
Salary adjustment reserve	18,438	
Other operating costs	8,476,000	8,157,633
Frozen	75,000	
	16,726,200	*16,208,338*
Vote 80—Grants	*448,832,000*	*448,832,000*
Statutory item	*1,202,000*	*1,202,000*
	466,760,200	466,242,338
Science Council of Canada		
Vote 85—Program expenditures—		
Salaries, wages and other personnel costs	1,871,000	1,839,590
Other operating costs	1,054,000	1,031,281
Frozen	6,000	
	2,931,000	*2,870,871*
Statutory item	*290,000*	*290,000*
	3,221,000	3,160,871
Statistics Canada		
Vote 90—Operating expenditures—		
Salaries, wages and other personnel costs	212,957,778	212,713,384
Other operating costs	78,994,319	74,811,361
Challenge 90	2,913,000	2,908,587
Frozen	500,000	
Less: receipts and revenues credited to the vote	30,414,319	30,414,384
	264,950,778	*260,018,948*
Vote 95—Capital expenditures—		
Capital	3,587,000	3,184,511
Capital reinvestment strategy	6,000,000	6,000,000
Less: receipts and revenues credited to the vote	592,000	592,000
	8,995,000	*8,592,511*
Statutory item	*30,776,000*	*30,776,000*
	304,721,778	299,387,459
Canada Post Corporation		
Vote 100—Payments to the Canada Post Corporation for special purposes—		
Infrastructure payment related to cultural mailings	119,500,000	119,500,000
Northern air-stage parcel mail	15,000,000	15,000,000
Parliament free mail	11,000,000	11,000,000
Blind persons' free mail	3,000,000	3,000,000
	148,500,000	*148,500,000*
Vote 102b—Authorize Canada Post Corporation to borrow otherwise than from the Crown—		
Other operating costs	*1*	
	148,500,001	148,500,000
Total ministry	2,807,225,745	2,658,604,327

	Allotments	Expenditures
	$	$
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	105,851,712	104,905,411
Salary adjustment reserve	5,288	
Other operating costs	35,868,950	35,827,018
Challenge 90	343,000	329,206
Co-operative education program	7,000	7,000
Frozen	728,050	
	142,804,000	*141,068,635*
Vote 5—Grants and contributions—		
Grants and contributions	18,112,010	18,095,410
Contributions—Young Offenders Act and legal aid agreements	255,939,716	258,051,377
Frozen	104,000	
	274,155,726	*276,146,787*
Statutory items	*15,378,825*	*15,378,825*
Subtotal—Department	432,338,551	432,594,247
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	10,590,331	10,565,030
Salary adjustment reserve	2,954	
Other operating costs	4,859,001	4,776,580
Frozen	37,000	
	15,489,286	*15,341,610*
Statutory item	*1,568,000*	*1,568,000*
	17,057,286	16,909,610
Commissioner for Federal Judicial Affairs		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	1,720,681	1,720,680
Other operating costs	2,941,358	2,941,264
Student summer employment program	4,500	3,458
	4,666,539	*4,665,402*
Vote 20—Canadian Judicial Council—Operating expenditures—		
Salaries, wages and other personnel costs	173,238	173,237
Salary adjustment reserve	2,334	
Other operating costs	609,878	609,803
	785,450	*783,040*
Statutory items	*153,705,143*	*153,705,143*
	159,157,132	159,153,585
Federal Court of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	11,145,729	11,145,729
Other operating costs	7,223,271	7,186,346
Frozen	302,000	
	18,671,000	*18,332,075*
Statutory item	*1,710,000*	*1,710,000*
	20,381,000	20,042,075

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Law Reform Commission of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	2,025,793	1,857,022
Other operating costs	2,747,750	2,645,070
Frozen	13,250	
	4,786,793	*4,502,092*
Statutory item	*279,000*	*279,000*
	5,065,793	4,781,092
Offices of the Information and Privacy Commissioners of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	4,232,000	4,194,441
Other operating costs	1,430,000	1,429,357
Frozen	7,000	
	5,669,000	*5,623,798*
Statutory item	*703,000*	*703,000*
	6,372,000	6,326,798
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	6,450,000	6,402,686
Other operating costs	4,169,479	4,168,961
Student summer employment program	33,715	33,715
	10,653,194	*10,605,362*
Statutory items	*3,873,169*	*3,873,169*
	14,526,363	14,478,531
Tax Court of Canada		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	4,727,906	4,550,509
Salary adjustment reserve	2,794	
Other operating costs	3,856,300	3,856,195
	8,587,000	*8,406,704*
Statutory item	*610,000*	*610,000*
	9,197,000	9,016,704
Total ministry	664,095,125	663,302,642
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	45,091,000	45,010,034
Other operating costs	16,938,705	15,946,671
Challenge 90	521,295	521,108
Frozen	178,000	
	62,729,000	*61,477,813*
Vote 5—Grants and contributions	*65,350,000*	*58,595,507*
Statutory items	*134,566,804*	*134,566,804*
Subtotal—Department	262,645,804	254,640,124
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	5,910,000	5,891,055
Other operating costs	2,060,000	1,883,161
Frozen	71,000	
	8,041,000	*7,774,216*
Statutory item	*878,000*	*878,000*
	8,919,000	8,652,216
Canadian Centre for Occupational Health and Safety		
Vote 15—Program expenditures—		
Other operating costs	14,314,000	10,277,382
Less: receipts and revenues credited to the vote	5,333,000	1,689,195
	8,981,000	8,588,187
Total ministry	280,545,804	271,880,527
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Other operating costs	8,603,289,874	8,548,082,127
Frozen	15,490,107	
Less: reserved allotment	58,565,127	
Less: receipts and revenues credited to the vote	360,815,981	360,815,981
	8,199,398,873	*8,187,266,146*
Vote 5—Capital expenditures—		
Capital	2,842,872,006	2,802,844,668
Frozen	45,019,100	
Less: reserved allotment	41,831,593	
	2,846,059,513	*2,802,844,668*
Vote 10—Grants and contributions—		
Grants and contributions	195,933,103	195,933,103
Frozen	17,046,793	
	212,979,896	*195,933,103*
Statutory items	*1,074,412,899*	*1,074,412,899*
Subtotal—Department	12,332,851,181	12,260,456,816
Emergency Preparedness Canada		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	5,412,258	5,414,555
Salary adjustment reserve	2,742	
Other operating costs	7,591,000	7,363,247
Frozen	58,000	
	13,064,000	*12,777,802*
Vote 20—Grants and contributions	*15,852,772*	*15,583,741*
Statutory item	*871,000*	*871,000*
	29,787,772	29,232,543
Total ministry	12,362,638,953	12,289,689,359

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	53,774,330	53,715,063
Other operating costs	24,321,304	24,303,580
Evaluation activities of Canadian job strategy—		
Social assistance	642,048	642,048
Claim against the Crown	699,575	699,575
Challenge 90	435,573	435,572
Less: receipts and revenues credited to the vote	2,349,000	2,349,000
	77,523,830	*77,446,838*
Statutory items	*7,881,145*	*7,881,145*
	85,404,975	85,327,983
HEALTH PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	151,252,468	151,168,691
Other operating costs	140,392,940	140,392,940
Indian and Northern Health—		
Salaries, wages and other personnel costs	100,999,882	100,999,882
Other operating costs	272,452,625	271,997,637
Implementation of Bill C-31	56,500,000	56,500,000
Fitness and amateur sport—		
Salaries, wages and other personnel costs	5,636,643	5,496,464
Other operating costs	4,908,011	4,857,070
Challenge 90	2,433,524	2,433,518
	734,576,093	*733,846,202*
Vote 10—Capital expenditures—		
Capital	36,897,000	35,311,565
Indians and Northern Health—		
Capital	14,411,002	13,127,563
Fitness and amateur sport—		
Capital	134,000	133,408
	51,442,002	*48,572,536*
Vote 15—Grants and contributions—		
Grants and contributions	61,558,500	61,558,500
Indians and Northern Health—		
Grants and contributions	151,288,500	146,808,418
Implementation of Bill C-31	4,900,000	4,900,000
Fitness and amateur sport—		
Grants and contributions	76,654,000	76,616,998
	294,401,000	*289,883,916*
Statutory items	*6,066,546,318*	*6,066,546,318*
	7,146,965,413	7,138,848,972
SOCIAL PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	112,028,954	111,833,203
Other operating costs	47,407,855	47,183,834
Challenge 90	749,242	749,242
Less: receipts and revenues credited to the vote	62,668,000	62,668,000
	97,518,051	*97,098,279*
Vote 25—Grants and contributions	*178,896,000*	*178,877,668*
Statutory items	*25,849,246,846*	*25,849,246,846*
	26,125,660,897	26,125,222,793
Subtotal—Department	33,358,031,285	33,349,399,748
Medical Research Council		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	3,224,000	3,222,461
Other operating costs	2,813,000	2,751,718
	6,037,000	*5,974,179*
Vote 35—Grants	*235,420,766*	*235,420,766*
Statutory item	*467,059*	*467,059*
	241,924,825	241,862,004
Total ministry	33,599,956,110	33,591,261,752
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	487,963,222	479,544,041
Salary adjustment reserve	998,513	
Other operating costs	251,230,500	247,250,893
Overtime	27,158,000	27,157,777
Co-operative education program	7,888,265	7,888,223
	775,238,500	*761,840,934*
Vote 5—Capital expenditures	*104,804,300*	*100,478,514*
Statutory items	*64,925,525*	*64,925,525*
	944,968,325	927,244,973
Taxation		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	863,343,680	854,634,400
Other operating costs	245,835,444	238,064,071
Challenge 90	4,040,317	4,040,317
Less: receipts and revenues credited to the vote	97,757,000	97,591,852
	1,015,462,441	*999,146,936*
Vote 15—Capital expenditures	*53,330,790*	*52,925,489*
Statutory items	*132,004,448*	*132,004,448*
	1,200,797,679	1,184,076,873
Total ministry	2,145,766,004	2,111,321,846
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Other operating costs	*29,132,000*	*28,895,442*
Statutory items	*14,600,853*	*14,600,853*
	43,732,853	43,496,295
House of Commons		
Vote 5—Program expenditures—		
Other operating costs	151,573,000	151,199,772
Frozen	2,200,000	
	153,773,000	*151,199,772*
Statutory items	*67,880,278*	*67,880,278*
	221,653,278	219,080,050

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Library of Parliament		
Vote 10—Program expenditures—		
Other operating costs	*14,218,000*	*13,899,691*
Statutory item	*1,748,000*	*1,748,000*
	15,966,000	15,647,691
Total ministry	281,352,131	278,224,036
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	33,471,627	33,282,277
Other operating costs	72,974,930	64,087,948
	106,446,557	*97,370,225*
Statutory items	*5,303,576*	*5,303,576*
Subtotal—Department	111,750,133	102,673,801
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	1,066,000	1,027,119
Other operating costs	2,252,500	2,231,494
	3,318,500	*3,258,613*
Statutory item	*155,000*	*155,000*
	3,473,500	3,413,613
Canadian Transportation Accident Investigation and Safety Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	16,731,022	16,139,405
Salary adjustment reserve	21,978	
Other operating costs	8,323,500	8,319,703
Challenge 90	160,000	158,781
Frozen	90,000	
	25,326,500	*24,617,889*
Statutory item	*2,780,000*	*2,780,000*
	28,106,500	27,397,889
Chief Electoral Officer		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	2,366,940	2,354,860
Salary adjustment reserve	2,060	
Other operating costs	265,000	234,157
Frozen	3,000	
	2,637,000	*2,589,017*
Statutory items	*10,266,647*	*10,266,647*
	12,903,647	12,855,664
Commissioner of Official Languages		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	8,584,449	8,557,403
Other operating costs	3,155,000	3,146,838
	11,739,449	*11,704,241*
Statutory item	*1,354,000*	*1,354,000*
	13,093,449	13,058,241
Economic Council of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	6,922,792	6,988,115
Salary adjustment reserve	15,208	
Other operating costs	2,255,600	2,102,592
Summer students and co-op employment	41,400	41,400
Frozen	17,000	
	9,252,000	*9,132,107*
Statutory item	*1,146,000*	*1,146,000*
	10,398,000	10,278,107
Northern Pipeline Agency		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	169,474	104,726
Salary adjustment reserve	3,526	
Other operating costs	357,000	184,965
	530,000	*289,691*
Statutory item	*27,000*	*27,000*
	557,000	316,691
Public Service Staff Relations Board		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	7,061,000	7,051,994
Other operating costs	2,253,000	2,114,439
	9,314,000	*9,166,433*
Statutory item	*1,122,000*	*1,122,000*
	10,436,000	10,288,433
Security Intelligence Review Committee		
Vote 40—Program expenditures—		
Other operating costs	1,403,500	1,305,677
Frozen	3,500	
	1,407,000	*1,305,677*
Statutory item	*98,000*	*98,000*
	1,505,000	1,403,677
Total ministry	192,223,229	181,686,116
PUBLIC WORKS		
Department		
SERVICES PROGRAM		
Vote 1—Public Works Revolving Fund—Operating loss—		
Other operating costs	53,217,391	53,217,391
Frozen	1,186,000	
	54,403,391	*53,217,391*
Statutory items	*373,051,542*	*57,430,372*
	427,454,933	110,647,763

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
REAL PROPERTY PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	12,943,207	12,943,207
Other operating costs	999,211,417	980,538,554
Canadian Museum of Civilization	10,454,000	7,900,000
National Museum of Science and Technology	6,248,000	6,930,000
National Museum of Natural Sciences	3,607,000	4,970,000
National Gallery of Canada	6,650,000	5,880,000
Capital reinvestment strategy	16,000,000	16,000,000
Less: receipts and revenues credited to the vote	245,314,469	245,314,469
	809,799,155	*789,847,292*
Vote 10—Capital expenditures—		
Capital	136,030,153	135,487,471
Canadian Museum of Civilization	2,157,000	2,693,000
National Museum of Science and Technology	862,000	20,000
National Museum of Natural Sciences	331,000	40,000
National Gallery of Canada	1,509,000	2,300,000
Capital reinvestment strategy	5,000,000	4,532,000
	145,889,153	*145,072,471*
Statutory items	*304,646,938*	*304,646,938*
	1,260,335,246	1,239,566,701
CROWN CORPORATIONS PROGRAM		
Vote 15—Payments to Canada Museums Construction Corporation Inc.—		
Other operating costs	*7,886,000*	*7,886,000*
Vote 16c—Payments to Harbourfront Corporation—		
Other operating costs	*4,150,000*	*3,648,932*
Vote 20—Payments to Old Port of Montréal Corporation Inc.—		
Other operating costs	17,334,000	14,363,000
Frozen	11,307,000	
	28,641,000	*14,363,000*
	40,677,000	25,897,932
Subtotal—Department	1,728,467,179	1,376,112,396
Canada Mortgage and Housing Corporation		
Vote 25—Operating expenditures—		
Market housing	170,026,000	165,325,772
Social housing	1,784,133,000	1,780,794,093
Housing support	33,831,000	32,729,962
	1,987,990,000	1,978,849,827
National Capital Commission		
Vote 30—Payment for operating expenditures—		
Other operating costs	*58,976,000*	*58,976,000*
Vote 35—Payment for capital expenditures	*17,696,000*	*17,696,000*
Vote 40—Payment for grants and contributions	*13,400,000*	*13,400,000*
	90,072,000	90,072,000
Total ministry	3,806,529,179	3,445,034,223
SECRETARY OF STATE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	124,874,588	121,953,685
Other operating costs	76,692,000	75,347,573
Challenge 90	375,000	367,259
	201,941,588	*197,668,517*
Vote 5—Grants and contributions	*367,428,500*	*367,261,650*
Statutory items	*2,324,270,781*	*2,324,270,781*
Subtotal—Department	2,893,640,869	2,889,200,948
Canadian Centre for Management Development		
Vote 10—Program expenditures—		
Other operating costs	10,118,250	9,789,231
Frozen	12,750	
	10,131,000	*9,789,231*
Statutory item	*919,000*	*919,000*
	11,050,000	10,708,231
Ministry of State (Multiculturalism and Citizenship)		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	13,328,200	13,072,311
Other operating costs	10,023,600	9,599,488
Japanese redress program—		
Operating and salaries	3,337,000	1,523,200
Ex gratia payments	36,372,000	36,372,000
Frozen	14,325,000	
	77,385,800	*60,566,999*
Vote 20—Grants and contributions—		
Grants and contributions	53,218,300	52,398,102
Frozen	24,400,000	
	77,618,300	*52,398,102*
Statutory item	*1,981,000*	*1,981,000*
	156,985,100	114,946,101
Public Service Commission		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	97,274,791	95,105,348
Other operating costs	35,673,500	35,548,433
Co-operative education program	234,000	234,000
Challenge 90	110,000	110,000
	133,292,291	*130,997,781*
Vote 26c—Staff Development and Training Revolving Fund—Deletion of accounts	*1*	
Statutory items	*21,485,836*	*15,385,737*
	154,778,128	146,383,518

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Social Sciences and Humanities Research Council		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	4,985,400	4,983,353
Other operating costs	3,041,000	3,040,414
Frozen	27,000	
	8,053,400	*8,023,767*
Vote 35—Grants	*81,595,000*	*81,595,000*
Statutory item	*705,000*	*705,000*
	90,353,400	90,323,767
Total ministry	3,306,807,497	3,251,562,565
SOLICITOR GENERAL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	15,137,091	14,791,654
Student summer employment program	210,325	209,843
Other operating costs	13,454,675	13,411,066
Frozen	776,000	
	29,578,091	*28,412,563*
Statutory items	*2,265,825*	*2,265,825*
Subtotal—Department	31,843,916	30,678,388
Canadian Security Intelligence Service		
Vote 5—Program expenditures—		
Other operating costs	205,145,100	204,975,445
Frozen	180,200	
	205,325,300	204,975,445
Correctional Service		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	483,529,012	482,879,399
Other operating costs	274,474,717	273,563,660
Challenge 90	709,332	679,898
Community and institutional programs—Pilots projets—		
Salaries, wages and other personnel costs	1,750,641	1,474,751
Other operating costs	6,824,032	6,772,499
Frozen	5,244,450	
	772,532,184	*765,370,207*
Vote 15—Capital expenditures—		
Capital	89,058,270	87,738,274
Community and institutional programs—		
Pilot projects	500,730	441,386
New major construction projects	2,000	
Frozen	17,063,000	
	106,624,000	*88,179,660*
Statutory items	*72,953,846*	*72,953,846*
	952,110,030	926,503,713
National Parole Board		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	17,481,000	17,280,343
Other operating costs	4,084,000	3,921,373
Challenge 90	58,000	58,000
Frozen	33,000	
	21,656,000	*21,259,716*
Statutory item	*2,592,000*	*2,592,000*
	24,248,000	23,851,716
Royal Canadian Mounted Police		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	1,051,510,258	1,077,695,066
Other operating costs	339,335,386	367,854,522
Summer student employment program	750,000	276,068
Frozen	13,000	
Less: receipts and revenues credited to the vote	525,629,000	583,714,379
	865,979,644	*862,111,277*
Vote 30—Capital expenditures—		
Capital	104,748,014	104,740,233
Capital Reinvestment Strategy	5,825,000	5,825,000
Frozen	27,600	
	110,600,614	*110,565,233*
Statutory items	*195,240,712*	*195,240,712*
	1,171,820,970	1,167,917,222
Royal Canadian Mounted Police External Review Committee		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	763,395	763,395
Other operating costs	477,839	477,839
Challenge 90	8,269	8,269
Frozen	18,497	
	1,268,000	*1,249,503*
Statutory item	*107,000*	*107,000*
	1,375,000	1,356,503
Royal Canadian Mounted Police Public Complaints Commission		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	1,575,596	1,575,596
Other operating costs	2,057,404	2,057,276
	3,633,000	*3,632,872*
Statutory item	*233,000*	*233,000*
	3,866,000	3,865,872
Total ministry	2,390,589,216	2,359,148,859

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
SUPPLY AND SERVICES		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	231,706,000	231,704,618
Other operating costs	182,750,236	186,783,997
Contract audit	4,454,000	
Public awareness program	2,494,000	2,674,320
Banking fees	34,660,057	34,174,000
Unsolicited proposals	431,000	380,433
Frozen	280,000	
Less: receipts and revenues credited to the vote	151,246,300	151,246,347
	305,528,993	*304,471,021*
Vote 5—Capital expenditures—		
Capital	24,435,000	25,804,776
Capital reinvestment strategy	1,500,000	
	25,935,000	*25,804,776*
Vote 10—Minister of State (Housing) exempt staff funds—		
Salaries, wages and other personnel costs	*250,000*	*231,417*
Statutory items	*484,012,807*	*270,795,419*
Total ministry	815,726,800	601,302,633
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	941,203,939	940,672,284
Other operating costs	636,819,334	527,599,480
Summer students and co-op employment	8,262,000	8,173,661
Frozen	2,939,727	
Less: receipts and revenues credited to the vote	751,720,000	690,723,681
	837,505,000	*785,721,744*
Vote 5—Capital expenditures—		
Capital	496,325,001	466,206,379
Frozen	3,400,000	
Less: reserved allotment	20,074,134	
	479,650,867	*466,206,379*
Vote 10—Grants and contributions—		
Grants and contributions	222,890,310	222,550,455
Frozen	17,267,810	
	240,158,120	*222,550,455*
Vote 15—Payment to the Atlantic Pilotage Authority—		
Other operating costs	*200,000*	*200,000*
Vote 18c—Payment to the Great Lakes Pilotage Authority—		
Other operating costs	*1,444,000*	*1,444,000*
Vote 2c—To repeal Section 10 of the Revolving Funds Act	*1*	
Vote 20—Payment to the Laurentian Pilotage Authority—		
Other operating costs	*2,360,000*	*2,131,307*
Vote 25—Payment to the Canarctic Shipping Company Limited—		
Other operating costs	*7,763,000*	*7,763,000*
Vote 30—Payment to the Jacques Cartier and Champlain Bridges Inc.—		
Other operating costs	*27,934,001*	*27,934,000*
Vote 35—Payments to the Canada Ports Corporation—		
Other operating costs	*21,046,001*	*20,007,609*
Vote 40—Payments to Marine Atlantic Inc.—		
Other operating costs	*146,400,000*	*143,947,000*
Vote 45—Payments to VIA Rail Canada Inc.—		
Other operating costs	*441,500,000*	*441,483,696*
Vote 50—Payment to the St. Lawrence Seaway Authority—		
Other operating costs	*27,300,000*	*27,300,000*
Vote 55—Payment to Canadian National Railway for benefits provided to employees—		
Other operating costs	*37,000*	*16,431*
Statutory items	*464,775,509*	*45,883,230*
Subtotal—Department	2,698,073,499	2,192,588,851
Civil Aviation Tribunal		
Vote 60—Program expenditures—		
Salaries, wages and other personnel costs	465,000	439,915
Other operating costs	447,750	271,829
Frozen	2,250	
	915,000	*711,744*
Statutory item	*72,000*	*72,000*
	987,000	783,744
Grain Transportation Agency Administrator		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	1,607,878	1,615,816
Salary adjustment reserve	3,122	
Other operating costs	4,438,000	2,673,922
Summer student employment program	25,000	18,097
Frozen	11,000	
	6,085,000	*4,307,835*
Statutory item	*240,000*	*240,000*
	6,325,000	4,547,835
National Transportation Agency		
Vote 70—Operating expenditures—		
Salaries, wages and other personnel costs	25,705,800	25,653,408
Other operating costs	7,142,000	7,134,603
Co-operative education program	45,000	44,714
Challenge 90	55,000	50,997
Frozen	117,000	
	33,064,800	*32,883,722*
Vote 75—Contributions	*14,178,000*	*10,695,826*
Statutory items	*777,310,983*	*777,310,983*
	824,553,783	820,890,531
Total ministry	3,529,939,282	3,018,810,961

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	48,031,000	48,030,895
Other operating costs	20,786,000	20,776,535
Summer student employment program	432,000	432,000
	69,249,000	*69,239,430*
Vote 3—Payments to Crown corporations in accordance with the Official Languages Act—		
Other operating costs	*6,000,000*	*2,775,431*
Statutory items	*7,297,044*	*7,297,044*
	82,546,044	79,311,905
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies—		
Frozen	*198,587,833*	
Vote 10—Employment initiatives[5]		
	198,587,833	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Public Service Insurance—		
Salaries, wages and other personnel costs	539,681,000	537,308,119
Payments in the nature of Workers' Compensation	187,450	185,190
Less: receipts and revenues credited to the vote	57,854,000	59,271,344
	482,014,450	*478,221,965*
Statutory items	*(14,779,701)*	*(14,779,701)*
	467,234,749	463,442,264
TEMPORARY ASSIGNMENT PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	3,107,000	1,885,911
Other operating costs	131,000	19,005
Less: receipts and revenues credited to the vote	1,337,000	267,918
	1,901,000	*1,636,998*
Statutory item	*517,000*	*517,000*
	2,418,000	2,153,998
Subtotal—Secretariat	750,786,626	544,908,167
Comptroller General		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	11,532,749	11,532,229
Other operating costs	4,650,900	4,626,720
Challenge 90	253,100	252,886
	16,436,749	*16,411,835*
Statutory item	*1,773,000*	*1,773,000*
	18,209,749	18,184,835
Total ministry	768,996,375	563,093,002
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	154,707,600	154,111,370
Other operating costs	44,963,118	44,705,381
Other health purchased services	254,335,100	249,904,786
Challenge 90	338,782	338,781
	454,344,600	*449,060,318*
Vote 5—Grants and contributions—		
Grants and contributions	*1,368,086,001*	*1,338,317,422*
Statutory items	*21,956,279*	*21,956,279*
	1,844,386,880	1,809,334,019
CANADIAN PENSION COMMISSION PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	3,878,887	3,852,137
Other operating costs	939,000	905,939
Frozen	6,000	
	4,823,887	*4,758,076*
Statutory item	*568,000*	*568,000*
	5,391,887	5,326,076
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	6,666,996	6,620,504
Other operating costs	806,000	780,612
Frozen	6,000	
	7,478,996	*7,401,116*
Statutory item	*935,000*	*935,000*
	8,413,996	8,336,116

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
VETERANS APPEAL BOARD PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	2,356,205	2,332,278
Other operating costs	318,000	276,920
Challenge 90	7,795	7,792
Frozen	1,000	
	2,683,000	*2,616,990*
Statutory item	*392,000*	*392,000*
	3,075,000	3,008,990
Total ministry	1,861,267,763	1,826,005,201
WESTERN ECONOMIC DIVERSIFICATION		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	17,431,374	17,351,035
Salary adjustment reserve	148,626	
Other operating costs	13,494,000	11,816,128
Summer students and co-op employment	419,000	416,623
Frozen	268,000	
	31,761,000	*29,583,786*
Vote 5—Grants and contributions—		
Grants and contributions	213,272,000	147,769,856
Frozen	24,385,000	
	237,657,000	*147,769,856*
Statutory items	*11,322,502*	*11,322,502*
Total ministry	280,740,502	188,676,144

(1) An amount of $20,893,095 available from previous years has been included with statutory items.
(2) An amount of $1,956,737 available from previous years has been included with statutory items.
(3) An amount of $10,529,694 representing an increase in the authority as authorized by Vote 10 has been included with statutory items.
(4) An amount of $336,764 available from previous years has been included with statutory items.
(5) The full amount approved by Parliament has been transferred to other departments and agencies.

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	**180,000**[1]	**275,000**	**26,288,000**	**8,969,666**	**35,712,666**
	98,850[1]	261,496	26,107,684	8,331,107	34,799,137
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is ongoing.					
National Film Board	**10,000**	**27,000**		**14,000**	**51,000**
	7,575	15,862		33,266	56,703
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the commissioner, who shall be the Chairperson and eight other members to be appointed by the Governor in Council. The Board is permanent.					
CONSUMER AND CORPORATE AFFAIRS					
Competition Tribunal	**100,600**		**592,700**	**1,164,700**	**1,858,000**
	113,932	4,854	667,384	347,910	1,134,080
The Tribunal was established to provide a court of record to hear and determine applications made to it in relation to matters falling under Part VIII of the Competition Act. Term indeterminate.					
Goods and Services Tax Consumer Information Office	**200,000**	**200,000**	**1,037,000**	**18,059,000**	**19,496,000**
	225,926	118,494	938,013	13,968,777	15,251,210
The Goods and Services Tax Consumer Information Office was established pursuant to Section 6 of the Department of Consumer and Corporate Affairs Act. Its mandate is to undertake and publish research with respect to the impact of the tax on prices of consumer goods and services; receives and investigates consumer complaints with respect to the impact of the tax on consumer goods and services; and submit, on a regular basis, reports on activities to the Governor in Council. Determinate term until December 31, 1991.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Hazardous Materials Information Review Commission	**85,000**	**5,000**	**731,000**	**974,000**	**1,795,000**
	84,167	4,568	680,754	335,496	1,104,985
The Commission was established under the authority of the Hazardous Materials Information Review Act. Its mandate is to make decisions on the validity of claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System; to make decisions concerning the compliance of the material safety data sheets and labels with the relevant legislation; to convene boards to hear appeals on its decisions; and to provide confidential business information to medical professionals in cases of medical emergency. Term indeterminate.					
Patented Medicine Prices Review Board	**101,200**	**30,650**	**1,935,800**	**1,242,350**	**3,310,000**
	94,863	51,440	1,859,706	1,118,225	3,124,234
The Patented Medicine Prices Review Board was established under amendments to the Patent Act which came into force December 7, 1987. Its mandate is to prevent patentees from charging excessive prices for patented medicines. It is also charged with monitoring and reporting to Parliament on overall pharmaceutical pricing trends of all medicines and on investment by patentees in pharmaceutical research and development. Term indeterminate.					
EMPLOYMENT AND IMMIGRATION					
Canadian Advisory Council on the Status of Women	**314,200**	**204,794**			**518,994**
	283,647	150,917			434,564
In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.					
Immigration and Refugee Board of Canada	**29,427,008**	**1,029,204**	**25,440,992**	**17,350,796**	**73,248,000**
	20,532,118	1,190,620	24,610,542	15,786,997	62,120,277
The Immigration and Refugee Board (the Board) is an independent statutory judicial tribunal established under amendments to the "Immigration Act, 1976" which were passed in July, 1988 by Parliament. The amendments came into effect on January 1, 1989. The objective of the Board is to adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
ENERGY, MINES AND RESOURCES					
Atomic Energy Control Board[2]					
	151,567	42,521		26,979	221,067
The Board was established under Part III of the Atomic Energy Control Act. Its objective is to control atomic energy in the interests of health and safety and national security.					
International Boundary Commission	**72,693**	**12,600**			**85,293**
	70,146	12,594			82,740
The Commission was established under the provision of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the International Boundary Commission Act. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.					
National Energy Board	**1,235,100**	**144,000**	**17,025,900**	**4,335,000**	**22,740,000**[3]
	1,192,400	97,532	18,606,348	3,732,946	23,629,226[3]
The National Energy Board was established under Part I of the National Energy Board Act. Its objectives are: (a) to ensure that the best interests of Canada are served in the safe and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction, in the exportation of electrical power, gas and oil and the importation of gas and oil; (b) to ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without discrimination and in a cost-efficient manner; and (c) to advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy, and to fulfill specific responsabilities under the Northern Pipeline Act and the Energy Administration Act.					
ENVIRONMENT					
Canadian Environmental Advisory Council					**800,400**
	38,325	60,002	176,550	550,606	825,483
The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means of implementing this role focused primarily on the provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Canadian Environmental Assessment Research Council					**601,198**
	22,238	35,856	101,198	449,931	609,223
The mandate of the Canadian Environmental Assessment Research Council is to promote research in environmental impact assessment. Appointments are made by the Executive Chairman and normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended. Term indeterminate.					
The Historic Sites and Monuments Board of Canada	**86,000**	**110,000**	**93,796**	**39,810**	**329,516**
	85,660	110,109	114,404	36,345	346,518
The Board was established under Section 6 of the Historic Sites and Monuments' Act by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.					
FISHERIES AND OCEANS					
Canada-Norway Sealing Commission[4]					
The Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean, signed in Ottawa, July 15, 1971, date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The Commission has not met since 1982.					
Canada/USA Yukon River Salmon Negociations Council[2]					
		4,041			4,041
The Canada/USA Yukon River Salmon Negociations Council is an advisory council aiding with negotiations between Canada and the United States regarding salmon in the Yukon River. Acts in conjunction with the Pacific Salmon Commission. Term indeterminate.					
Fisheries Prices Support Board	**78,000**	**5,000**	**75,000**	**7,000**	**165,000**
	78,117	4,564	71,717	4,210	158,608
The Board was established by authority of the Fisheries Prices Support Act. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Board is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Great Lakes Fishery Commission	**3,000**	**15,000**			**18,000**
	2,950	14,846			17,796
This Commission was established in 1955 under the Great Lakes Fisheries Convention Act. Its purpose: to conduct investigations into fisheries of the Great Lakes, to install devices and apply lampricide in the Convention area and tributaries thereof, for lamprey control. The Commission is composed of Canadian and U S sections, each served by four commissioners appointed by their respective governments. The life of the Commission is ongoing.					
International Commission for the Conservation of Atlantic Tuna	**1,500**	**10,300**			**11,800**
	1,800	10,385			12,185
This Commission was established under the Fisheries Act and a Convention, adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present council membership consists of Canada, France, Ivory Coast, Japan, Morocco, Portugal, Spain and the USA. Each contracting party is represented on the Commission by no more than three commissioners. The life of the Commission is ongoing.					
International Council for the Exploration of the Sea[2]		6,605			6,605
The Council was established under PC 1967-1696. Its mandate is to encourage and coordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Council is ongoing.					
International Fisheries Commissions Pension Society		**6,000**			**6,000**
		9 809			9,809
The Society was established under the Canada Corporations Act. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Society is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
International North Pacific Fisheries Commission	**2,100**	**6,600**			**8,700**
	1,350	5,003			6,353
The Commission was established under the North Pacific Fisheries Convention Act. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the fisheries joint interests are maintained at the level of maximum sustainable productivity; to promote and co-ordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission	**1,200**	**1,800**			**3,000**
		3,387			3,387
The Commission was established under the North Pacific Halibut Fisheries Convention Act. The Commission was established to conduct scientific investigation and to recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
North Atlantic Salmon Conservation Organization	**3,150**	**19,300**			**22,450**
	1,800	17,192			18,992
The Organization was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international co-operation. The life of the Organization is ongoing.					
North West Atlantic Fisheries Organization	**1,500**	**2,000**			**3,500**
	600	3,286			3,886
The Organization was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Organization is ongoing.					
Pacific Region Licence Appeal Board[2]	113,343	45,327			158,670
The Pacific Region Licence Appeal Board (PRLAB) operates under appointment by the Minister of Fisheries and Oceans. It serves in an advisory capacity to the Minister. It was established in 1979 and its role is to conduct hearings to hear appeals from individual commercial fishermen who are seeking issuance of a commercial fishing licence. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Pacific Regional Council[2]					
	16,000	25,082			41,082
The Pacific Regional Council (PARC) was created by the Minister of Fisheries and Oceans in April 1987. Its mandate is to advise the Minister and Department of Fisheries and Oceans senior officials on recommended policy to address long term issues. Term indeterminate.					
Pacific Salmon Commission	**62,000**	**68,000**	**60,000**	**27,300**	**217,300**
	61,875	66,910			128,785
The Commission was established under the Pacific Salmon Convention Act. The Treaty provides a unique opportunity to resolve stock interception problems, reduce the overfishing of internationally exploited stocks and open new avenues to increase salmon production through enhancement, stock conservation and rebuilding. Term indeterminate.					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Beaufort-MacKenzie Delta Land Use Planning Commission	**62,833**	**47,000**			**109,833**
	62,833	47,382			110,215
Denendeh Land Use Planning Commission	**66,765**	**45,770**			**112,535**
	66,765	44,679			111,444
Nunavut Land Use Planning Commission	**77,225**	**2,000**			**79,225**
	77,225	1,913			79,138
The establishment of the three commissions was authorized by TB Minute 798176 on May 22, 1985. The objective of each commission is to develop a land use plan which represents the priorities of each region's residents in the protection of the environment and sustaining the resources of the Northwest Territories. The plans will also provide the necessary framework to guide future economic development decisions in each region. It is unknown as yet how long each commission will continue, however it is probable that each one will operate on an ongoing basis to monitor the implementation of each plan.					
Indian Commission of Ontario	**65,567**	**9,333**	**157,767**	**150,756**	**383,423**
	65,567	23,565	159,492	158,773	407,397
The Commission was established by concurrent federal and provincial Orders in Council and resolution of the Ontario status Indian Chiefs in 1978. The mandate is to assist the Indian people, Canada and Ontario foster Indian self-government and to resolve outstanding issues, usually of a jurisdictional nature. The figure does not show total commission costs, since it is funded on a two-thirds (federal) and one-third (provincial) basis.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Kluane Land Use Planning Commission	**50,000**	**20,000**			**70,000**
	43,955	18,715			62,670
The Commission was established by the Minister of Indian Affairs and Northern Development and the Yukon Minister of Renewable Resources. The Commission is responsible for directing the preparation of the Greater Kluane Land Use Plan and reporting to the Minister of Indian Affairs and Northern Development and the Yukon Minister of Renewable Resources with recommendations for the best use of land and resources in the region.					
Northwest Territories Water Board	**118,000**	**34,500**			**152,500**
	117,400	33,698			151,098
The Board was established under Section 7 of the Northern Inland Water Act, and consists of not less than three and more than nine members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the Northwest Territories in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the Northwest Territories in particular. The Board is permanent.					
Yukon Territorial Water Board	**80,000**	**20,000**			**100,000**
	76,991	19,683			96,674
The mandate for the Yukon Territorial Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provisions of the Northern Inland Water Act 1970. Each member of the Board is appointed by the Minister of Indian Affairs and Northern Development for a one to three years term. The Yukon Territorial Water Board will exist as long as the Northern Inland Water Act is in effect.					
INDUSTRY, SCIENCE AND TECHNOLOGY					
Eastern Aboriginal Economic Board	**35,000**	**37,000**			**72,000**
	34,567	36,267			70,834
The Board was established pursuant to Section 17 of the Department of Industry, Science and Technology Act. Its mandate is to review applications of aboroginal people for assistance and make recommendations to the Federal Government for its approval.					
Fednor Economic Advisory Board	**84,000**	**64,000**			**148,000**
	79,458	61,005			140,463
The Board was established pursuant to the Department of Regional Industrial Expansion Act. Its mandate is to advise the Federal Government on economic policies, programs and services particularly as they relate to the use of the Federal Economic Initiative in Northern Ontario.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Aboriginal Economic Board	**50,000**	**32,000**			**82,000**
	49,274	30,597			79,871
The Board was established pursuant to Section 17 of the Department of Industry, Science and Technology Act. Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
Science Council of Canada		**150,000**		**10,000**	**160,000**
		133,765		8,141	141,906
The Science Council of Canada was established under the Science Council of Canada Act. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					
Western Aboriginal Economic Board	**46,000**	**67,000**			**113,000**
	45,749	66,200			111,949
The Board was established pursuant to Section 17 of the Department of Industry, Science and Technology Act. Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
JUSTICE					
Canadian Human Rights Commission	**368,116**	**127,386**	**293,649**	**15,844**	**804,995**
	376,425	114,974	291,159	23,200	805,758
The Commission was established under the authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.					
Law Reform Commission of Canada	**473,000**	**120,000**	**1,832,000**	**2,548,000**	**4,973,000**
	290,033	48,843	1,845,989	2,596,226	4,781,091
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvements, modernization and reform. The Commission is permanent.					
1989 Commission on Judges' Salaries and Benefits[2]					
	2,800	6,103		11,648	20,551
The Commission was established under the authority of Section 26(1) of the Judges Act. The mandate was to inquire into the adequacy of the salaries and other amounts payable under the Judges Act and into the adequacy of the Judges' benefits in general. A report from the Commission was required to be submitted within six months of the date of the appointment of the commissioners.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
LABOUR					
Labour Adjustment Review Board	**11,500**	**9,936**		**9,807**	**31,243**
	11,500	9,936		9,807	31,243
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally (in seven communities only) the termination date was February 12, 1987. Although the program is now ended, the Board still meets on a regular basis to deal with those cases of layoffs that still fall within the program dates and no actual termination date has been approved.					
NATIONAL HEALTH AND WELFARE					
Canada Pension Plan Advisory Board[2]	16,958	42,194			59,152
The Board was established as a committee under Part III, Section 117 of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the Canada Pension Plan Act (Bill C-116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Board is unspecified.					
Commission for Fair Play[2]		21,143			21,143
The Commission for Fair Play was established in June 1986 by the Minister of State for Fitness and Amateur Sport. The Commission was created as a response to a growing concern by Canadians about the erosion of the principles of fair play and the increasing level of violence in sport. Twenty prominent Canadians from sport, medical and educational communities, the private sector and the media are generously volunteering their time and expertise to promote fair play.					
National Advisory Council on Aging[2]	45,228	65,943			111,171
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					
National Council of Welfare[2]	29,567	30,410			59,977
The Council was established by the Government Organizational Act, 1969, as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Canadian Transportation Accident Investigation and Safety Board	**470,000**	**130,000**	**260,000**	**40,000**	**900,000**
	468,414	127,805	112,963	42,685	751,867
The Board was established on March 29, 1990 under the Canadian Transportation Accident Investigation and Safety Board Act. Its mandate is to advance transportation safety by: (i) identifying safety deficiencies in transportation occurrences; (ii) making recommendations designed to eliminate or reduce safety deficiencies; (iii) in addition to investigations and public inquiries into specific occurrences, the Board may conduct special investigations into more general matters pertaining to transportation safety in order to determine causes and contributing factors. The Board is permanent.					
Citizens' Forum on Canada's Future[2]					
	402,858	202,214	1,324,361	11,681,433	13,610,866
The Task Force was established under Part I of the Inquiry Act by Order in Council PC 1990-2347, November 1, 1990.					
Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario[2]					
		85,503	633,423	2,944,372	3,663,298
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-532, March 29, 1989.					
Commission of Inquiry into the Use of Drugs and Banned Practices Intended to Increase Athletic Performance[2]					
			73,705	299,333	373,038
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1988-2361, October 5, 1988. The final report was submitted on July 27, 1990.					
Royal Commission on Electoral Reform and Party Financing[2]					
	435,240	102,538	2,184,617	6,820,283	9,542,678
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2290, November 15, 1989.					
Royal Commission on National Passenger Transportation[2]					
	542,925	125,430	2,603,389	3,198,894	6,470,638
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2096, October 19, 1989.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Royal Commission on New Reproductive Technologies[2]					
	648,880	95,651	3,178,326	3,702,543	7,625,400
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2150, October 25, 1989.					
Royal Commission on the Future of the Toronto Waterfront[2]					
	136,800	10,220	1,109,124	1,554,039	2,810,183
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1988-589, March 30, 1988.					
Economic Council of Canada		**54,049**	**8,084,000**	**2,259,951**	**10,398,000**
		49,080	8,134,115	2,094,912	10,278,107
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule "B" to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in raising living standards.					
Public Service Staff Relations Board	**1,141,601**	**201,000**	**7,041,399**	**2,052,000**	**10,436,000**
	1,112,304	181,773	7,061,690	1,932,666	10,288,433
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
SOLICITOR GENERAL					
National Parole Board	**5,470,476**	**1,270,000**			**6,740,476**[5]
	5,427,474	1,221,228			6,648,702
The Board was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Board is permanent.					

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
TRANSPORT					
National Transportation Agency		[6]			**824,553,783**
					820,890,531
The Agency was established under Part I of the National Transportation Act, and consists of not more than nine members appointed by the Governor in Council, in addition the Governor in Council may appoint not more than six temporary members. The Agency's objective is to support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportation that come under federal jurisdiction, and through the investigation of railway/pipeline accidents. The Agency is permanent.					
VETERANS AFFAIRS					
Bureau of Pensions Advocates	**100,000**	**23,000**	**7,501,996**	**789,000**	**8,413,996**
	110,489	28,883	7,445,015	751,729	8,336,116
The Bureau was established in 1971 under the authority of the Pension Act. Its mandate is to counsel applicants with respect to the application of the Pension Act and statutes and orders; to assist applicants in the preparation and submission of applications; and to arrange for applicants to be represented by a pensions advocate at hearings held under the Act. The War Veterans Allowance Act authorizes the Bureau to represent applicants in the matter of an appeal to the Veterans Appeal Board. Term is permanent.					
Canadian Pension Commission	**2,056,000**	**500,000**	**2,390,887**	**445,000**	**5,391,887**
	2,216,683	513,719	2,203,454	392,220	5,326,076
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Veterans Appeal Board	**1,136,446**	**60,000**	**1,611,759**	**266,795**	**3,075,000**
	1,132,518	39,470	1,591,760	245,242	3,008,990
The Board was established under the authority of the Veterans Appeal Board Act. Its mandate is to act as the final tribunal for appeals on adjudication of disability pensions and allowances. Term indeterminate.					

Note: amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Does not include the salaries of full-time members. Attachment to Orders in Council establishing their salaries stipulate that "The specific salary of any person named in the schedule to the attached Order in Council is confidential information".

(2) Estimates not available.

(3) Does not include statutory items.

(4) Amounts not available.

(5) The above costs exclude Regional Community Board member fees. These are paid as professional services.

(6) In accordance with Treasury Board Travel Regulations.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Arsenault F J	1	C	45/per diem plus accommodation	20,171
Belisle F (Vice-Chairman)	1	C	45/per diem plus accommodation	23,224
Burns A	1	C	45/per diem plus accommodation	22,142
Carrier N	4	C	45/per diem plus accommodation	16,344
Colville D	1	C	45/per diem plus accommodation	1,118
Colville D (Chairman, appointed November 1, 1990)	1	C	**	4,140
Gordon R	4	C	45/per diem plus accommodation	2,273
Gower R	1	C	45/per diem plus accommodation	9,084
McRae P	1	C	45/per diem plus accommodation	11,687
Oda B	1	C	45/per diem plus accommodation	23,056
Ross E	1	C	45/per diem plus accommodation	14,705
Ruest W	4	C	45/per diem plus accommodation	15,607
Scott G	4	C	45/per diem plus accommodation	9,462
Sherman L R (Vice-Chairman)	1	C	45/per diem plus accommodation	24,131
Spicer K (Chairman, terminated October 31, 1990)	1	C	**	41,422
Sylvestre C	4	C	45/per diem plus accommodation	6,522
Warren S	4	C	45/per diem plus accommodation	16,408
				261,496[1]
National Film Board				
Dorion M	2	C	**	1,659
Green V	2	C	**	2,528
Lebel J C	1	C	**	758
Léger M	2	C	**	4,764
Smith F	2	C	**	4,567
Stephenson H	2	C	**	1,586
				15,862

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
CONSUMER AND CORPORATE AFFAIRS				
Competition Tribunal				
Clarke V L	4	A	**	3,784
Roseman F	2	A	**	237
Sarrazin M H	4	A	**	833
				4,854
Goods and Services Tax Consumer Information Office				
Bloom D R	4	A	**	4,226
Brown R D	4	A	**	2,172
Crowle M	4	A	**	5,005
Delage N	4	A	**	2,913
Edison F	4	A	**	2,283
Fecteau L (Vice-Chairperson)	4	A	**	11,882
Felesky B (Vice-Chairperson)	4	A	**	19,985
Gagnon J D	4	A	**	473
Hollstedt L	4	A	**	2,253
Hoyles J D V	2	A	**	20,324
Laliberté N	4	A	**	3,953
Matthews N	4	A	**	3,913
Murray N (Chairperson)	4	A	**	37,199
Smith J H	4	A	**	1,913
				118,494
Hazardous Materials Information Review Commission				
Bélanger J	4	B		
Bennett D	4	B		
Brissette Y	4	B		
Connell B	4	B		
Gibson B	4	B		
Glasbeek S	4	B		
Hansen H (Chairman)	3	B		
Hilton R	4	B		
Jamieson H	4	B		
March R	4	B		
Noonan J	4	B		
Owen T	4	B		
Riegert A	4	B		
Rovere R	4	B		
Smith E	4	B		
St-Pierre C (President)	1	A	**	4,568
Trudel S	4	B		
				4,568

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Patented Medicine Prices Review Board				
Eastman H (Chairman)	4	A	**	13,493
Gibbons S	4	A	**	7,106
Goyer R (Vice-Chairman)	4	A	**	7,960
Mutala C	4	A	**	11,363
Wright C	4	A	**	11,518
				51,440
EMPLOYMENT AND IMMIGRATION				
Canadian Advisory Council on the Status of Women				
Bennett L	4	A	**	963
Best E	4	A	**	2,496
Brown A	4	A	**	6,277
Busque G (Vice-President)	2	A	**	11,941
Duncan P	4	A	**	4,407
Durosel M	4	A	**	250
Fancy P	4	A	**	5,043
Farrant S (Vice-president)	2	A	**	23,257
Fisher K	4	A	**	523
Gibson D	4	A	**	2,997
Goodall T	4	A	**	3,642
Hill A	4	A	**	3,676
Kennedy L	4	A	**	12,246
Leduc L	4	A	**	5,946
Logan N	4	A	**	4,434
Martin T	4	A	**	2,935
Nattrass S	4	A	**	175
Pépin M	4	A	**	133
Pepino J	4	A	**	1,743
Perron M D	4	A	**	3,139
Remillard-Beaudry C	4	A	**	871
Richard A	4	A	**	4,310
Ritcey M	4	A	**	461
Robart J	4	A	**	4,455
Robertson J	4	A	**	796
Simms G (President)	2	A	**	43,801
				150,917
Immigration and Refugee Board of Canada				
Abrahams M L	1	B	**	2,361
Abrams H	1	B	**	4,492
Accettola Fuda A	1	B	**	590
Ahara R	1	B	**	26,744
Almeida J	1	B	**	1,185
Ange D	1	B	**	7,671
Appel L	1	B	**	29
Ariaratnam A	4	B	**	99
Ariemma P	1	B	**	2,004
Arpin H	1	B	**	17,722
Arsenault P	1	B	**	5,280
Aulach H	1	B	**	3,034
Bajwa S	1	B	**	2,321
Band L	1	B	**	332
Bauer W	1	B	**	3,731
Bell S	1	B	**	1,785
Bergeron J A L	1	B	**	1,605
Bernier P	1	B	**	4,484
Bhatia S	1	B	**	3,197
Bigford L	1	B	**	689
Bilkhu N	1	B	**	827
Blumer J (Assistant Deputy Chairman)	1	B	**	5,321
Boissinot D	1	B	**	4,322
Brisco R	1	B	**	1,032
Brisson M	1	B	**	1,214
Brown A	1	B	**	8,815
Bruneau J	1	B	**	873
Bryant E (Assistant Deputy Chairman)	1	B	**	17,743
Bubalo D (Deputy Chairman)	1	B	**	19,288
Burdette E	1	B	**	235
Busque P	1	B	**	6,803
Butchart L	1	B	**	14,937
Campos J	1	B	**	1,052
Chamberland Gobeil E	1	B	**	214
Chambers E	1	B	**	2,101
Chambers E M	1	B	**	2,785
Champoux Ohrt P	1	B	**	3,022
Cheeseman N	4	B	**	32,838
Chera S	1	B	**	534
Chu I	1	B	**	1,898
Clouthier G	1	B	**	375
Cole F	1	B	**	546
Corley J	1	B	**	3,915
Cotnoir J	1	B	**	57
Daggett L	1	B	**	7,261
Dass B	1	B	**	9,567
Davey D (Assistant Deputy Chairman)	1	B	**	7,267
Davey P L	1	B	**	10,022
Davis J W	1	B	**	3,455
Daya N	1	B	**	602
Deliamchin L	1	B	**	1,857
Desai K S	1	B	**	57
Dhir N K	1	B	**	7,221
Doran P R	1	B	**	2,449
Doray D	1	B	**	4,184
Dore M	1	B	**	6,812
Dorion L	1	B	**	1,719
Douglas M	1	B	**	1,936
Duguay L	1	B	**	3,103
Durand M	1	B	**	1,994
Dutchin C	1	B	**	3,282
Fairweather G (Chairman)	1	B	**	22,151
Fatsis V	1	B	**	1,799
Ferdinand U	1	B	**	3,123
Flintoft S	1	B	**	3,773
Fraser B	1	B	**	5,584
Frunchak D	1	B	**	22,626
Gaboury J	1	B	**	5,406
Gaudet R	1	B	**	88
Gauthier F	1	B	**	9,876
George P	1	B	**	15,245
Gilad L	1	B	**	3,910
Gillanders J	1	B	**	1,092
Goldman J	1	B	**	481
Goodspeed L (Assistant Deputy Chairman)	1	B	**	18,176
Grewal M	1	B	**	158
Grice A	1	B	**	9,033
Griffith G	1	B	**	274
Groos C E D	1	B	**	288
Haley J A	1	B	**	428
Hanson H	4	B	**	460
Harder P (Executive Director)	1	B	**	25,466

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Harewood G	1	B	**	9,537
Harker E R	1	B	**	16,906
Harries N R	1	B	**	2,813
Hébert M	1	B	**	5,896
Holloway R H G	1	B	**	5,841
Hope A D	1	B	**	1,540
Houzer L	1	B	**	5,068
Hulak A	1	B	**	5,294
Hunt S M	1	B	**	4,023
Ifejika S	1	B	**	7,408
Jackson W	1	B	**	7,367
Jacobs W	1	B	**	497
Jeffers I	1	B	**	332
Johnson V	1	B	**	2,386
Julien R	1	B	**	17,768
Jumelle Y	1	B	**	7,267
Kafai A K	4	B	**	12,894
Kaluzny O	1	B	**	4,921
Kapasi F	1	B	**	125
Keil G	1	B	**	1,040
Ker A (Assistant Deputy Chairman)	1	B	**	9,836
Kharas F (Assistant Deputy Chairman)	1	B	**	40,052
King G	1	B	**	8,828
Knight S (Assistant Deputy Chairman)	1	B	**	15,837
Kolyn A	1	B	**	2,458
Koulouras J	1	B	**	579
Kuntz F	1	B	**	441
Lachance B	1	B	**	3,992
Lalanne U	1	B	**	29
Lalonde Morisset M	1	B	**	2,761
Lamoureux G	1	B	**	1,975
Lapointe J	1	B	**	2,299
Lasalle J	1	B	**	1,953
Latraverse F	1	B	**	692
Lautens J	1	B	**	332
Lazo E Y	1	B	**	38,221
Lefebvre C	1	B	**	2,881
Leistra A	1	B	**	143
Lo J	1	B	**	25,981
Macleod J E	1	B	**	3,326
Macpherson J E	1	B	**	11,813
Makarewicz S C	1	B	**	22,823
Marien Roy M	1	B	**	1,127
Matarazzo P	4	B	**	1,825
Mawani N (Deputy Chairman)	1	B	**	22,043
Maziarz T J	1	B	**	160
Mccaffery J E	1	B	**	1,554
Mcconnell D	1	B	**	666
Mccool C	1	B	**	3,919
McMillan Aver K	1	B	**	27,043
McNaughton C E	1	B	**	7,683
Meredith E B	1	B	**	889
Miller J N	1	B	**	573
Moore W E	1	B	**	4,596
Morgan G (Assistant Deputy Chairman)	1	B	**	7,094
Morin M	1	B	**	1,430
Mortazavi F	1	B	**	60
Mouammar M Y	1	B	**	5,357
Murphy T	4	B	**	4,328
Ndejurn A	1	B	**	689
Neufeld H	1	B	**	206
Nicholson A	1	B	**	252
Ouellette J	1	B	**	1,354
Paetkau M	1	B	**	254
Pantaloni J	1	B	**	29
Paris C B	1	B	**	9,355
Pask D E	4	B	**	13,255
Pawa P	1	B	**	17,673
Pearce J	1	B	**	6,550
Poire L	1	B	**	2,265
Purcell B	1	B	**	907
Qureshi M	1	B	**	332
Rayburn B J	1	B	**	19,425
Raymond D	1	B	**	3,212
Raymond L	1	B	**	51
Reford R W	1	B	**	1,405
Robles E G	1	B	**	756
Rotman E	1	B	**	1,445
Rushowy R	1	B	**	25,733
Sagoo K S	1	B	**	6,054
Sahay R	4	B	**	7,266
Savard C (Assistant Deputy Chairman)	1	B	**	6,360
Scott L	1	B	**	9,745
Séguin Grace M	1	B	**	5,975
Sellers J P	1	B	**	10,730
Sharratt B I	1	B	**	155
Shecter M H	1	B	**	332
Sherman I H	1	B	**	1,771
Shoots R D	1	B	**	137
Shore M M J	1	B	**	928
Shymko Y R	1	B	**	1,289
Sicotte G	1	B	**	3,333
Siddiqi K M	1	B	**	3,627
Singh N	1	B	**	989
Sivak B	1	B	**	8,909
Smith J R	1	B	**	63
Smith R	1	B	**	4,165
Sordzi K	1	B	**	1,379
Sparks J R	1	B	**	8,757
Spencer K (Assistant Deputy Chairman)	1	B	**	7,020
Tackoor H J	1	B	**	5,971
Terrillon R P	1	B	**	950
Thomas E P	1	B	**	1,108
Tisshaw G M	1	B	**	1,553
Van De Ven P J	1	B	**	4,213
Veilleux F	1	B	**	12,175
Ven Der Buhs R J	1	B	**	11,813
Verma D R	1	B	**	2,304
Vo M T N	1	B	**	3,490
Weisdorf J	1	B	**	2,136
Whissel M	1	B	**	4,616
White R	1	B	**	430
Whitfield D J	1	B	**	2,960
Wieler J E	1	B	**	40,828
Wills D	1	B	**	12,447
Winkler D M	1	B	**	1,001
Witer A	1	B	**	393
Wlodyka A (Assistant Deputy Chairman)	1	B	**	4,414
Wolfe S L	1	B	**	6,793
Woloschuk J	4	B	**	1,249
Wolpert M	1	B	**	3,859
Wright W	1	B	**	22,566
Zubulakis G J	1	B	**	370
				1,190,620

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Bishop A	4	A	**	8,804
Farvolden R	4	A	**	6,075
Levesque R (President and Chief Executive Officer)	1	A	**	9,699
Perron P	3	A		523
Walker W	4	A	**	17,420
				42,521
International Boundary Commission				
McEwan Dr A C	1	A	**	10,482
Paquette N	1	A	**	2,112
				12,594
National Energy Board				
Bélanger C	1	A		12,215
Cote-Verhaaf A	1	A		8,793
Fredette J G (Vice-Chairman)	1	A		3,756
Gilmour A B	1	A		3,119
Horner R B	1	A		11,926
Illing R	1	A		4,071
Musgrove M	1	A		3,222
Priddle R (Chairman)	1	A		25,410
Smith D B	1	A		11,029
Stewart W G	1	A		11,020
Vollman K	1	A		2,971
				97,532
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman Emeritus)	4	C	**	3,279
Butler J	4	C	**	4,785
Chapman P	4	C	**	12,311
Connor-Lajambe H	4	C	**	4,244
Connover S (Vice-Chairperson)	4	C	**	6,397
Cook J D (Vice-Chairperson)	4	C	**	
Duncan L	4	C	**	
Giroux L	4	C	**	791
Griffin D	4	C	**	1,513
Kerner I	4	C	**	
Pagé R (Chairman)	4	C	**	17,268
Shay J	4	C	**	
Warner G	4	C	**	9,414
				60,002
Canadian Environmental Assessment Research Council				
Beanlands G (Chairman)	4	C	**	8,472
Beck T	4	C	**	7,040
Doubleday N	4	C	**	995
Effer R	4	C	**	
Esther J	4	C	**	1,601
Gariepy M	4	C	**	1,768
Holtz S	4	C	**	6,156
Keill D	4	C	**	7,451
Lickers H	4	C	**	1,083
Ouimet L	4	C	**	601
Roy L	4	C	**	
Walker R	4	C	**	689
				35,856
The Historic Sites and Monuments Board of Canada				
Bayly J	2	A	**	2,830
Bélanger N	2	A	**	11,214
Beyea M	2	A	**	4,782
Bolger F	2	A	**	6,087
Conrad M	2	A	**	6,208
Cowan T	2	A	**	8,734
Gauthier R	2	A	**	5,145
Humphries C	2	A	**	13,665
Kinnear M	2	A	**	7,736
Lalonde A	2	A	**	6,109
O'Dea S	2	A	**	8,428
Smith D E	2	A	**	1,172
Symons T H B (Chairman)	2	A	**	16,165
Tien D	2	A	**	6,736
White J H	2	A	**	5,098
				110,109
FISHERIES AND OCEANS				
Canada-Norway Sealing Commission[2]				
Canada/USA Yukon River Salmon Negociations Council				
Graham C	3	A	**	1,643
Wilson K	3	A	**	2,398
				4,041
Fisheries Prices Support Board				
Best T	2	B	**	2,008
Billard A	2	B	**	686
Hyndman P (Vice-Chairman)	2	B	**	1,870
Johnson M (Chairman)	1	B	**	
				4,564

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Great Lakes Fishery Commission				
Beamish R	4	A	**	5,437
Good D A	3	A	**	1,565
Regier H A	4	A	**	
Sutherland P	3	A	**	7,716
Whitney G R	4	A	**	128
				14,846
International Commission for the Conservation of Atlantic Tuna				
Murray R	4	A	**	3,895
Swim P	4	A	**	2,769
Tobin D	3	A	**	3,721
				10,385
International Council for the Exploration of the Sea				
Parsons L S	3	A	**	6,605
Sinclair M	3	A	**	
				6,605
International Fisheries Commissions Pension Society				
Clark H D	3	B	**	1,552
Martin J C	3	B	**	7,063
Pethick D	3	B	**	
Scholey W A	4	B	**	1,194
				9,809
International North Pacific Fisheries Commission				
Good D A	3	A	**	3,600
Marshall N	4	A	**	
Westbrook T	4	A	**	1,403
				5,003
International Pacific Halibut Commission				
Alexander L	4	A	**	
Beamish R	3	A	**	3,387
Williamson G	4	A	**	
				3,387
North Atlantic Salmon Conservation Organization				
Carter W A	4	A	**	6,013
McCrea M	4	A	**	
Shinners C W	3	A	**	6,963
Ward G	4	A	**	4,216
				17,192
North West Atlantic Fisheries Organization				
Cashin R	4	A	**	1,179
Meyboom Dr P	3	A	**	1,062
Yeadon M	4	A	**	1,045
				3,286
Pacific Region Licence Appeal Board				
Burnell M	4	A	**	629
Carigan Y	4	A	**	6,078
Clifton H	4	A	**	5,665
Dillen M	4	A	**	9,598
Dixon M	4	A	**	1,359
Dobrilla G	4	A	**	33
Emerson W	4	A	**	586
Fowler C	4	A	**	1,072
Grant M	4	A	**	3,390
Griffith K	4	A	**	2,683
Johansen I	4	A	**	5,186
Kavanagh J	4	A	**	
Penland J (Chairman)	4	A	**	6,172
Roberts J	4	A	**	1,897
Stewart J	4	A	**	551
Welsh A	4	A	**	428
				45,327
Pacific Regional Council				
Anderson J	3	A	**	
Archibald A	4	A	**	
Atleo C	4	A	**	414
Bulmer R	4	A	**	1,645
Chamut P	3	A	**	
Cruickshank D	4	A	**	2,954
Fowler R	4	A	**	213
Gosnell J	4	A	**	8,384
Hackett B	3	A	**	
Herbert F	4	A	**	85
Hunter M	4	A	**	222
Husoy F	4	A	**	4,489
Penland F	4	A	**	902
Prothroe T	4	A	**	2,164
Sewell D	4	A	**	233
Thomas R	3	A	**	
Trumper G	4	A	**	1,106
Williams B	4	A	**	2,271
Wright R	4	A	**	
				25,082
Pacific Salmon Commission				
Atleo C	4	A	**	1,225
Birch E	4	A	**	2,767
Chamut P (Chairman)	3	A	**	
Clifton H	4	A	**	291
Clifton R	4	A	**	1,588
Crey E	4	A	**	238
Davis T	4	A	**	1,267
Duncan R	4	A	**	666
Flamengo V	4	A	**	11
Forand M	4	A	**	2,255

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Forrest M	4	A	**	284
Fowler R	4	A	**	1,653
Fraser F	3	A	**	
Gosnell J	4	A	**	5,807
Greene L	4	A	**	7,050
Griswold M	4	A	**	3,111
Haugen R	4	A	**	344
Hill J	4	A	**	1,552
Hunter M	4	A	**	
Iverson L	4	A	**	425
James N	4	A	**	1,015
Jones G	3	A	**	
Kendall R	4	A	**	1,808
Kendall R	4	A	**	686
Larson E	4	A	**	1,171
Lemmen N	3	A	**	
Lefeaux-Valentine B	4	A	**	3,705
Lill A	3	A	**	
Malcolm J	4	A	**	928
Matzukawi H	4	A	**	2,407
Maxwell D	4	A	**	1,030
McGivney K	3	A	**	
Medenwaldt M	4	A	**	8
Miltenberger	4	A	**	62
Nichol J	4	A	**	1,697
Nugent R	4	A	**	47
Paine S	4	A	**	1,599
Peterson W	4	A	**	2,000
Quaw P	4	A	**	549
Roberts A	3	A	**	
Ronneseth A	4	A	**	3,039
Safarik E	4	A	**	1,274
Sam J	3	A	**	183
Sprout P	3	A	**	330
Steele S	4	A	**	247
Tanaka F	4	A	**	2,722
Tribe G	4	A	**	2,795
Wade H	4	A	**	113
Wick L	4	A	**	1,511
Williams M	4	A	**	1,922
Wright R	4	A	**	3,528
				66,910
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Beaufort-MacKenzie Delta Land Use Planning Commission				
Aviugana A (Chairman)	4	B	**	6,449
Beck T	4	B	**	13,732
Haogak C	4	B	**	6,291
Krutko D	4	B	**	3,718
Kuptana D	4	B	**	6,739
Nesbitt T	4	B	**	3,934
Snowshoe C (Vice-Chairman)	4	B	**	6,519
				47,382
Denendeh Land Use Planning Commission				
Barber K	4	B	**	12,094
Haist G	4	B	**	5,467
Hardy R	4	B	**	1,241
McCann D (Chairman)	4	B	**	3,395
Migwi J	4	B	**	4,019
Nielsen L	4	B	**	1,439
Unka T	4	B	**	10,565
Villeneuve J (Vice-Chairman)	4	B	**	6,459
				44,679
Nunavut Land Use Planning Commission				
Hornal B	4	B	**	637
Lyall B (Chairman)	4	B	**	638
Otokiak J	4	B	**	638
				1,913
Indian Commission of Ontario				
Laforme H	2	A	(3)	23,565
Kluane Land Use Planning Commission				
Birckel P	4	C	**	933
Charlie B	4	C	**	1,152
Dickson R	4	C	**	915
Gorrell T	4	C	**	1,166
Jingfors K	4	C	**	812
Johnson J	4	C	**	5,713
Njootlie C	4	C	**	1,863
Phillips M	4	C	**	1,527
Tomlin A	4	C	**	2,029
Williams A (Chairman)	4	C	**	2,366
William J	4	C	**	239
				18,715
Northwest Territories Water Board				
Arden D	4	B	**	3,389
Armstrong R	4	B	**	3,340
Billingsley D	4	B	**	7,438
Gilchrist I	4	B	**	2,478
Howarth S	4	B	**	834
Ikpakohak F	4	B	**	12,113
Nickerson D (Chairman)	4	B	**	2,515
Overvold R	4	B	**	822
Warner G	4	B	**	769
				33,698

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Yukon Territorial Water Board				
Eftoda D	4	C	**	788
Gordon J	4	C	**	7,740
Joe P	4	C	**	1,419
Livingston G (Chairman)	4	C	**	549
MacDonald H	4	C	**	9,187
				19,683
INDUSTRY, SCIENCE AND TECHNOLOGY				
Eastern Aboriginal Economic Board				
Bressite B	4	A	**	2,271
Diamond A (Chairman)	4	A	**	2,814
Faries D J	4	A	**	2,848
Giden-Miller B	4	A	**	3,601
Frances A	4	A	**	433
Gill A	4	A	**	2,778
Goudie J	4	A	**	4,304
Gould J P	4	A	**	1,210
Hicks J	4	A	**	6,628
Kaaydah S	4	A	**	450
Kime J J	4	A	**	1,450
Noble D A	4	A	**	122
Paul J G	4	A	**	2,070
Simon L	4	A	**	216
Siman M	4	A	**	1,703
Wetelainer H	4	A	**	3,369
				36,267
Fednor Economic Advisory Board				
Bernier L (Chairman)	4	A	**	28,290
Birnie P	4	A	**	5,706
Chochrane J	4	A	**	3,689
Demers G	4	A	**	4,228
Dimock C	4	A	**	2,069
Elgie W (Vice-Chairman)	4	A	**	3,382
Emery S	4	A	**	1,535
Follis J	4	A	**	4,384
Pope R	4	A	**	5,528
Welk L	4	A	**	2,194
				61,005
National Aboriginal Economic Board				
Bush M	4	A	**	1,360
Diamond A	4	A	**	1,398
Dumont Y	4	A	**	1,682
Hansen F	4	A	**	4,557
Hardy L C	4	A	**	1,290
Hawkins K L	4	A	**	5,986
Jamieson R	4	A	**	1,804
Noonnan A	4	A	**	1,450
Noble D A	4	A	**	2,122
Simon L	4	A	**	325
Standing C C	4	A	**	1,419
Thomas K C (Chairman)	4	A	**	5,469
Wetelainen H	4	A	**	1,735
				30,597
Science Council of Canada				
Anderson J	4	B	**	6,840
Arrison N L	4	B	**	2,463
Bolton R	4	B	**	4,786
Craig D B	4	B	**	8,466
Curry S J S W	4	B	**	6,058
Cutt J	4	B	**	6,839
Dillon R M	4	B	**	1,247
Dionne-Marsolais R	4	B	**	1,044
Fournier R O	4	B	**	871
French B J	4	B	**	2,503
Gibson M A	4	B	**	4,871
Gilson J C	4	B	**	6,055
Gow G	4	B	**	5,830
Grantham R D	4	B	**	5,000
Guidoin R G	4	B	**	5,802
Halliwell J E (Chairman)	1	B	**	9,935
Kenney-Wallace G A	1	B	**	12,878
Lock G S H	4	B	**	8,883
MacQuarrie I G	4	B	**	5,728
Marsh F	4	B	**	4,574
Nasser K W	4	B	**	5,376
Scriver C	4	B	**	315
Sturgess J M	4	B	**	4,766
Szonyi A J	4	B	**	5,436
Wynne-Edwards H R	4	B	**	7,199
				133,765
Western Aboriginal Economic Board				
Asp J P	4	A	**	6,686
Dutchak S	4	A	**	3,054
Frank H G	4	A	**	2,366
Gladu R	4	A	**	3,614
Hardy L (Chairman)	4	A	**	5,011
Lorraine J	4	A	**	4,619
Martselos F	4	A	**	9,271
McCance W R	4	A	**	2,642
Noble D A	4	A	**	698
Payer B	4	A	**	3,048
Riddle C	4	A	**	5,303
Rivard R	4	A	**	3,676
Thomas K	4	A	**	251
Thunder J	4	A	**	4,543
Williams R	4	A	**	4,202
Williams R D	4	A	**	7,216
				66,200
JUSTICE				
Canadian Human Rights Commission				
Collins W	4	B	**	11,076
Dickson M	4	B	**	4,525
Dupuis R	4	B	**	10,424
Falardeau-Ramsay M	1	B	**	23,203
Greshner D	4	B	**	5,926
Gurcharan Singh B	4	B	**	17,017
Impey I	4	B	**	7,442
Stackhouse R	4	B	**	4,012
Yalden M	1	B	**	31,349
				114,974

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Law Reform Commission of Canada				
Frecker J	1	B	**	19,147
Létourneau G (Vice-President)	1	B	**	12,086
Linden A M (President)	2	B	**	11,245
Rivet M	1	B	**	6,365
				48,843
1989 Commission on Judges' Salaries and Benefits				
Osborn D	2	B	**	6,103
LABOUR				
Labour Adjustment Review Board				
de Merlis G	4	B	**	
Deschamps L A (Employer Representative)	4	B	**	
Kunka G M (Vice-Chairman)	3	B	**	
Marshall W (Employee Representative)	4	B	**	3,200
Morris J (Chairman)	4	B	**	6,736
				9,936
NATIONAL HEALTH AND WELFARE				
Canada Pension Plan Advisory Board				
Apsey R H	4	A	**	1,337
Atkinson H	4	A	**	158
Black W	4	A	**	679
Crawford W	4	A	**	12,773
Dashwood S	4	A	**	1,407
Erlichman L (Chairperson)	4	A	**	786
Gilliss G	4	A	**	58
Hogan C	4	A	**	3,050
Kelley S	4	A	**	3,416
Lehouillier M (Vice-Chairperson)	4	A	**	1,308
Lemke K	4	A	**	
Montgomery L	4	A	**	1,698
Moore R	4	A	**	9,447
Prevalnig J	4	A	**	3,261
Romano F	4	A	**	2,302
Rotherham A	4	A	**	
Stinson R	4	A	**	
Young L	4	A	**	514
				42,194
Commission for Fair Play				
Chynoweth E	4	B	**	
Costello M	4	B	**	
Dion Y	4	B	**	
Duerkop D	4	B	**	3,030
Dugal R	4	B	**	
Duquette J	4	B	**	
Gallivan D	4	B	**	783
Gowan G	4	B	**	883
Gross G	4	B	**	
Hood B	4	B	**	884
Jackson R	4	B	**	1,580
Jones-Knihowski D	4	B	**	3,761
Nease T (Chairperson)	4	B	**	9,103
Neron G E	4	B	**	42
Pipe A	4	B	**	30
Pooley J C	4	B	**	1,047
				21,143
National Advisory Council on Aging				
Aldred J	4	A	**	836
Appleby F	4	A	**	8,428
Bérubé M	4	A	**	3,939
Best J	4	A	**	2,718
Boswell A	4	A	**	1,223
Briggs L	4	A	**	241
Carver R	4	A	**	1,554
Desai K	4	A	**	1,414
Dickson E	4	A	**	1,144
Donald T	4	A	**	2,247
Francoeur L	4	A	**	2,089
Gregan B	4	A	**	4,520
Hill M	4	A	**	10,434
Hogue-Charlebois M	4	A	**	1,984
MacDonell J	4	A	**	2,640
Matthews C	4	A	**	430
Mollard W	4	A	**	2,793
Porter N	4	A	**	2,424
Slater E	4	A	**	56
Smoler W	4	A	**	2,553
Suderman J	4	A	**	3,109
Tassé Y	4	A	**	2,990
Wigdor B (President)	4	A	**	6,177
				65,943
National Council of Welfare				
Blais L	4	A	**	1,648
Boudreau J M	4	A	**	960
Colavecchia E	4	A	**	2,093
Cumbo R	4	A	**	1,535
Dickie N	4	A	**	1,638
Fernet-Gervais S	4	A	**	1,424
Gagnon M (Chairperson)	4	A	**	2,277
Hamann M	4	A	**	2,779
Hedges V	4	A	**	2,242
Krueger M	4	A	**	2,111
MacKay S	4	A	**	126
McPherson M	4	A	**	1,589
Mintz J	4	A	**	1,653
Nash-Foster N	4	A	**	1,221
Noseworthy R	4	A	**	1,145
Paterson T	4	A	**	653
Power T	4	A	**	1,108
Terry W	4	A	**	1,783
White R	4	A	**	2,425
Zed G	4	A	**	
				30,410

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Bennett G E	1	B	**	45,974
Brunet Z	1	B	**	6,821
Dupont W R	1	B	**	25,410
MacNeil H M	1	B	**	24,743
Stants J W (Chairman)	1	B	**	24,857
				127,805
Citizens' Forum on Canada's Future				
Cashin R	2	A	175/per diem	27,907
Corcoran C	2	A	175/per diem	30,029
Fraser F	2	A	175/per diem	13,825
Kierans T	2	A	175/per diem	6,386
Matkin J G	2	A	175/per diem	3,626
Normand R	2	A	175/per diem	23,536
Paquet-Sevigny T	2	A	175/per diem	
Sirois R	2	A	175/per diem	11,318
Spicer K (Chairman)	2	A	125/per diem	21,925
Tassé R	2	A	175/per diem	8,546
Van De Velde S	2	A	175/per diem	12,449
Wayne E	2	A	175/per diem	11,830
Webster J	2	A	175/per diem	304
Zukowski H	2	A	175/per diem	30,533
				202,214
Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario				
Moshansky V P (The Honourable)	2	A	**	85,503
Commission of Inquiry into the Use of Drugs and Banned Practices Intended to Increase Athletic Performance[2]				
Dubin C L (The Honourable)	2	A	**	
Royal Commission on Electoral Reform and Party Financing				
Cowley E L	2	A	175/per diem	11,949
Fortier P W	2	A	175/per diem	11,693
Gabor R T	2	A	175/per diem	6,225
Knight W	2	A	175/per diem	3,238
Lortie P (Chairman)	2	A	175/per diem	27,075
Oliver D H	2	A	175/per diem	14,831
Pepin L	2	A	175/per diem	27,527
				102,538
Royal Commission on National Passenger Transportation				
Drouin M J (Vice-Chairman)	2	A	175/per diem	5,670
Fish S A	2	A	175/per diem	19,904
Gaudry M	2	A	175/per diem	33,500
Hamilton J P	2	A	175/per diem	10,322
Helliwell J B	2	A	175/per diem	6,965
Hyndman L D (Chairman)	2	A	175/per diem	20,318
Kelly W P	2	A	175/per diem	7,765
Leclair M	2	A	175/per diem	9,044
McNiven J D	2	A	175/per diem	11,942
				125,430
Royal Commission on New Reproductive Technologies				
Baird P A (Chairman)	2	A	175/per diem	1[illegible]831
Hatfield C B	2	A	175/per diem	12,232
Hébert M	2	A	175/per diem	8,441
Jantzen G M	2	A	175/per diem	17,898
Knoppers B	2	A	175/per diem	7,786
McCutcheon S E M	2	A	175/per diem	7,732
McTeer M	2	A	175/per diem	4,281
Scorsone S R	2	A	175/per diem	11,646
Vandelac L	2	A	175/per diem	12,804
				95,651
Royal Commission on the Future of the Toronto Waterfront				
Crombie D E (The Honourable)	2	A	150/per diem[4]	10,220
Economic Council of Canada				
Ayre M	4	B	**	2,141
Borger A	4	B	**	2,529
Brophey P	4	B	**	2,557
Cohen D	4	B	**	2,625
Courville L	4	B	**	554
Hedlin R	4	B	**	3,709
Jackman N	4	B	**	1,562
Johnson C	4	B	**	6,236
Lapointe A	4	B	**	808
Lazar H (Director)	1	A	**	1,301
Maxwell J (Chairman)	1	A	**	1,800
Mogford M	4	B	**	1,171
Paquette P	4	B	**	400
Pépin M	4	B	**	2,188
Pestieau C (Director)	1	A	**	1,444
Phillipps R	4	B	**	2,962
Robertson S	4	B	**	488
Rogers R	4	B	**	2,795
Savoie D	4	B	**	1,195
Stickland S	4	B	**	3,465
Sullivan M	4	B	**	4,894
Wilson G	4	B	**	1,588
Woods K	4	B	**	668
				49,080

Commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1990-91 Expenditures
			$	$
Public Service Staff Relations Board				
Brown T W	1	A	**	20,763
Chodos P (Deputy Chairman)	1	A	**	15,704
D'Avignon G R (Deputy Chairman)	1	A	**	6,951
Deans I (Chairperson)	1	A	**	19,890
Galipeau M M	1	A	**	8,639
Galipeault J	1	A	**	17,448
Hardstaff L V	4	A	**	208
Heap S	4	A	**	624
Korngold-Wexler M (Deputy Chairman)	1	A	**	15,779
Kwavnick D	1	A	**	21,766
Levesque R C	4	A	**	1,708
Levine G	4	A	**	367
Light B	4	A	**	5,551
Littlewood M	4	A	**	141
Lowden O	1	A	**	13,602
MacLean D	4	A	**	619
McWilliam G R	4	A	**	637
Preston K W	4	A	**	1,143
Tenace L M (Vice-Chairman)	1	A	**	2,632
Wolfgang J E	4	A	**	1,844
Young R	1	A	**	25,757
				181,773
SOLICITOR GENERAL				
National Parole Board[2]				
TRANSPORT				
National Transportation Agency[5]				
Beaudry M (Vice-Chairman)	1	A		
Dickson C S	1	A		
Forget N	1	A		
Minaker G C	3	A		
Mutch J D	1	A		
Nielsen E (Chairman)	1	A		
O'Brien E J	1	A		
Penner B K	1	A		
Ritter K	1	A		
Weinberg E	1	A		
VETERANS AFFAIRS				
Bureau of Pensions Advocates				
Lemieux A (Chief Pensions Advocate)	2	[5]	**	28,883
Canadian Pension Commission				
Caron Y	2	A	**	35,505
Chartier M	2	A	**	22,780
Chatwood A	2	A	**	21,586
Cheevers S F	2	A	**	19,938
Chiasson J C	2	A	**	20,279
Cleary R W	2	A	**	19,791
Donaldson N L	2	A	**	30,613
Douglas C	2	A	**	23,659
Ford R L	2	A	**	13,599
Forest R C	2	A	**	31,044
Gogan D J	2	A	**	32,632
Henderson G R	2	A	**	27,011
Jones R G	2	A	**	15,599
Lee J M	2	A	**	15,660
Léger O	2	A	**	1,094
MacFarlane M L (Deputy Chairman)	2	A	**	3,533
McCabe C	2	A	**	16,590
Morrison W L	2	A	**	21,920
Rivard J G	2	A	**	14,764
Rolfe O E	2	A	**	21,991
Sinclair G V	2	A	**	9,584
Smith J M	2	A	**	24,249
Walsh P J	2	A	**	28,629
Wolfe J P (Chairman)	2	A	**	17,000
Wood J	2	A	**	24,669
				513,719
Veterans Appeal Board				
Brehaut J H	2	A	**	
Campbell R	2	A	**	2,286
Cormier B R	2	A	**	1,785
Diamond J	2	A	**	2,123
Forrestall J M	2	A	**	
Garceau G	2	A	**	
Gass M A	2	A	**	
Howie F W	2	A	**	
MacArthur R	2	A	**	2,792
McCorkell K S	2	A	**	418
McGinn J B	2	A	**	1,723
McKenna B J	2	A	**	2,952
Pimlott N A (Deputy Chairman)	2	A	**	16,427
Roy A	2	A	**	1,660
Wedge R	2	A	**	664
Whalen T M	2	A	**	6,440
Wright F W	2	A	**	
				39,470

* See introductory paragraph above.
** Expenses incurred.
(1) Includes transportation costs.
(2) Details not available.
(3) Pursuant to Treasury Board Guidelines.
(4) In addition to the per diem rate are reimbursed actual transportation costs while in travel status.
(5) In accordance with Treasury Board Travel Regulations.

Education leave costs

This statement provides details of educational leave costs incurred in the current year. For the purpose of this statement, an education leave is a leave granted to an employee for participation in a full-time educational or training course of a duration of three (3) months or more conducted outside of the Public Service.

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	31	87,020 [1]	854,323	18,212	2,700	39,239	3,649	3,224	1,008,367
Communications—									
Department	5		121,000						121,000
National Archives of Canada	3		50,495			73	20		50,588
National Film Board	6	36,000 [2]				3,000			39,000
National Library	5		81,641	635		3,257	390		85,923
National Museums of Canada	1		6,229						6,229
Consumer and Corporate Affairs	1	10,877 [3]							10,877
Employment and Immigration	23	16,447 [3]	6,613			18,315	5,567		46,942
Energy, Mines and Resources—									
Department	13	74,161		140		8,607	292		83,200
National Energy Board	1	3,888		231	497		16		4,632
Environment	88	67,634 [2]	1,581,152	6,774	16,000	82,636	13,020	22,131	1,789,347
External Affairs—									
Canadian International Development Agency	4		42,900			2,291		1,700	46,891
Finance—									
Department	3	199,650 [4]	11,900	569	22,564	32,200			266,883
Canadian International Trade Tribunal	1	8,832				261	588		9,681
Fisheries and Oceans	17	121,186	89,770	3,839		9,071	3,061		226,927
Forestry	25	59,525	513,513	45,188	2,139	60,574	2,964	40,718	724,621
Indian Affairs and Northern Development	43		946,643	3,800		66,304	5,600	1,300	1,023,647
Industry, Science and Technology—									
Department	4	39,061 [3]	38,037	914	3,525	5,717	442		87,696
National Research Council of Canada	7		176,093			2,935	190		179,218
Natural Sciences and Engineering Research Council	1		484						484
Statistics Canada	3		47,867			5,311	300		53,478
Justice—									
Department	5	7,309	71,712						79,021
Federal Court of Canada	1	8,486							8,486
Labour	3		21,835			866	458		23,159
National Defence	10 [5]		168,429	27,223		48,873	4,314	264	249,103 [5]
National Health and Welfare	31	37,717	695,951	56,465		506,436		299	1,296,868
National Revenue—									
Taxation	14	34,589	84,913			10,161	4,555		134,218
Parliament—									
House of Commons	2		28,925						28,925
Privy Council—									
Canadian Transportation Accident Investigation and Safety Board	1	1,832							1,832
Public Works	1							632	632
Secretary of State—									
Department	3	11,288 [3]	37,961	855		1,200			51,304
Public Service Commission	11		181,355			7,010	1,151		189,516
Solicitor General—									
Correctional Service	29	138,508	400,594	1,200	754	30,547	1,742	205	573,550
Royal Canadian Mounted Police	72	3,532,856 [6]	21,076			127,436			3,681,368
Supply and Services	4		74,509	250		1,700	200		76,659
Transport	3	29,394 [4]	24,000			1,300		1,026	55,720
Treasury Board—									
Secretariat	2	162,600 [4]		760	16,808				180,168
Comptroller General	1	90,500 [3]		737	12,222			978	104,437
Veterans Affairs	5	22,975 [4]	28,724			1,713	373		53,785
Western Economic Diversification	2		2,086			9,598			11,684
Total	485	4,802,335	6,410,730	167,792	77,209	1,086,631	48,892	72,477	12,666,066

[1] Four employees were paid salaries.
[2] Six employees were paid salaries.
[3] One employee was paid salaries.
[4] Two employees were paid salaries.
[5] These figures do not include members of the Armed Forces. None of the various training programs, particularly the Post Graduate Program, achieved at University are considered to fall within the educational leave definition.
[6] Seventeen employees were paid salaries.

Financial assistance given to railways by the Government of Canada in 1990-91 (with cumulative figures to March 31, 1991)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of *(a)* the National System (Canadian National Railway System), including its predecessor companies; *(b)* the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and *(c)* any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: *(i)* for Canadian National Railways—all companies owned, operated or managed by Canadian National, *(ii)* for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1990-91	Cumulative budgetary and non-budgetary assistance as at March 31, 1991
	$	$
CANADIAN NATIONAL RAILWAY SYSTEM[1]		
Non-budgetary		
Repayments of loans and advances	(13,450,823)	147,634,338
Capital stock issues	...	2,278,866,774
Total	*(13,450,823)*	*2,426,501,112*
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,652,181	
Maritime Freight Rates Act	9,985,473	
National Transportation Act, 1987 (s)	14,297,334	
Railway Act (s)	14,944,434	
Railway employee Provident Fund	1,813,761	
Termination of the collection of tolls on the Victoria Bridge (s)	1,762,023	
Western Grain Transportation Act (s)	335,701,314	
Total	380,156,520	6,121,718,451
CANADIAN PACIFIC LIMITED[1]		
Budgetary		
Atlantic Region Freight Assistance Act (s)	1,737,486	
Maritime Freight Rates Act	547,512	
National Transportation Act, 1987	6,551,014	
Railway Act (s)	1,113,080	
Railway Safety	2,822,179	
Western Grain Transportation Act (s)	304,888,377	
Total	317,659,648	3,406,822,167
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues[2]	...	9,300,000
Budgetary		
Operating costs and labour assistance	441,483,696	6,466,200,393

Financial assistance given to railways by the Government of Canada in 1990-91 (with cumulative figures to March 31, 1991)—*Continued*

	1990-91	Cumulative budgetary and non-budgetary assistance as at March 31, 1991
	$	$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
Railway Act (s)	2,550,701	29,890,035
BC Rail—		
Western Grain Transportation Act (s)	2,341,322	20,926,250
British Northern Railway	...	32,836
British Yukon Railway Company	...	4,500,000
Burlington Northern Inc	...	271,424
Canada and Gulf Terminal Railway[5]	...	1,383,800
Central Western Railway—		
Western Grain Transportation Act (s)	1,659,158	10,327,944
Chesapeake and Ohio Railway Company	...	308,334
Consolidated Rail Corporation	...	1,039,225
Devco Railway (Cumberland Railway Company)	...	2,940,473
Dominion Atlantic Railway[4]	...	2,611,089
Essex Terminal Railway	...	249,756
Grand Falls Central Railway Co. Ltd.	...	1,375,332
Napierville Junction Railway	...	255,572
Northern Alberta Railway[3]	...	19,551,776
Ontario Northland	...	52,401
Penn Central Railway	...	153,691
Quebec Central Railway[4]	...	260,896
Quebec North Shore and Labrador Railway—		
Railway Act (s)	1,682,853	9,900,609
Southern Rails Cooperatives Ltd—		
Railway Act	347,062	347,062
Toronto, Hamilton and Buffalo Railway Company[4]	...	1,060,574
Total	8,581,096	107,439,079
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick	...	50,460
Brantford, Waterloo and Lake Erie Railway	...	57,600
Bruce Mines and Algoma Railway	...	53,920
Canada Central Railway—Peace River Bridge	...	175,000
Central Railway of Canada	...	30,145
Colchester Coal and Railways Company	...	12,800
Dominion Coal Company, Nova Scotia	...	87,808
Edmonton, Dunvegan and British Columbia Railway	...	338,382
Erie and Huron Railway	...	96,000
Ha Ha Bay Railway, New Brunswick	...	231,462
Harvey Branch Railway, New Brunswick	...	5,554
Joggins Railway, Nova Scotia	...	37,500
Klondyke Mines Railway	...	197,184
Lake Erie, Essex and Detroit Railway	...	118,400
Lake Erie and Detroit River Railway	...	357,451
L'Assomption Railway, Quebec	...	11,200
Leamington and St Clair Railway	...	51,200
Maritime Coal and Railway Company	...	3,200
Minudie Coal Company, Nova Scotia	...	18,544
North Railway	...	250,000
North Shore Railway Company, Beersville Coal and Railway Company	...	27,616
Northern New Brunswick Seaboard Railway Company	...	108,160
Ottawa and New York Railway	...	262,384
Pacific Great Eastern Railway	...	2,478,500
Phillipsburg Junction and Quarry Company	...	23,712
Pontiac and Renfrew Railway	...	13,600
Port Nelson Terminal	...	6,240,096
Quebec, Montmorency and Charlevoix Railway	...	96,000
Residue of cost of steamer Sheba	...	78,611
Schomberg and Aurora Railway	...	46,144
St Lawrence and Adirondack Railway	...	149,482
St Louis Richibucto Railway	...	22,400

Financial assistance given to railways by the Government of Canada in 1990-91 (with cumulative figures to March 31, 1991)—*Concluded*

	1990-91	Cumulative budgetary and non-budgetary assistance as at March 31, 1991
	$	$
Temiskaming and Northern Ontario Railway	...	2,134,080
Total	...	13,864,595
Total— Non-budgetary	(13,450,823)	2,435,801,112
Budgetary	1,147,880,960	16,116,044,685

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Losses of $1,000 or more

This statement provides details of losses of $1,000 or more which occurred in the current year, and which were due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed. The Government, being self-insured, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture			393,549 [1]	98,625 [2]		492,174
Communications—						
Department			42,794 [3]			42,794
National Archives of Canada			6,984			6,984
National Library			2,000			2,000
Consumer and Corporate Affairs—						
Department			15,731 [4]	18,437	1,592	35,760
Copyright Board					1,316	1,316
Goods and Services Tax Consumer Information Office			3,225 [5]			3,225
Employment and Immigration		111,684	62,924	28,141	21,885 [6]	224,634
Energy, Mines and Resources	150,000		81,427 [7]	8,135	3,349	242,911
Environment	10,085	1,800	112,131	155,027	32,093 [8]	311,136
External Affairs				143,557		143,557
Finance—						
Department			8,964 [9]			8,964
Auditor General			43,839 [10]			43,839
Fisheries and Oceans	72,000	22,044	187,571 [11]	62,363	23,880 [12]	367,858
Forestry			27,750 [13]		5,710 [14]	33,460
Indian Affairs and Northern Development	76,500	8,000	28,862 [15]	43,602		156,964
Industry, Science and Technology—						
Department			6,735 [16]			6,735
Investment Canada					1,000 [17]	1,000
National Research Council of Canada			158,974			158,974
National Defence	445,515	15,630	16,231	2,345,040	4,053,878 [18]	6,876,294
National Health and Welfare	12,500	4,500		31,500		48,500
National Revenue—						
Customs and Excise			25,593 [19]	37,029 [20]		62,622
Taxation					18,568 [21]	18,568
Public Works		1,139	21,972 [22]	1,500 [23]	10,953	35,564
Secretary of State—						
Department			9,707 [24]			9,707
Canadian Centre for Management Development			8,875 [25]			8,875
Ministry of State (Multiculturalism and Citizenship)		1,790	250			2,040
Public Service Commission					10,930 [26]	10,930
Social Sciences and Humanities Research Council			3,500 [27]			3,500
Solicitor General—						
Correctional Service	43,761	40,341	26,104	84,593	14,275 [28]	209,074
Royal Canadian Mounted Police	311,075	105,000	118,274	1,723,549		2,257,898
Supply and Services				5,360		5,360
Transport			61,034 [29]	104,165 [30]	101,866 [31]	267,065
Western Economic Diversification			3,641 [32]			3,641
Total	1,121,436	311,928	1,478,641	4,890,623	4,301,295	12,103,923

Includes the theft of the following items:

[1] Air conditioner (1) $1,246; brooder (1) $1,422; cameras (2) $3,024; centrifuge (1) $1,826; chipper (1) $5,500; computers (5) $23,523; editor (1) $2,894; fax (5) $12,064; lamps (15) $3,600; washer (1) $1,387; memory (1) $2,320; modem (1) $1,500; PH meters (2) $2,544; printers (4) $6,736; recorders (2) $8,431; scales (7) $11,637; terminals (8) $17,845; television (1) $1,000; typewriters (2) $2,124; VCR (1) $1,058; and word processors (4) $57,720.

[2] Vehicle (1) $7,097.

[3] Miscellaneous technical equipment $42,794.

[4] Metric scale (1) $1,000; Setra scale (1) $4,000; and portable computers (2) $10,731.

[5] Laptop computer (1) $3,225.

[6] VCR (12) $8,192; microcomputer (1) $3,100; televisions (7) $3,500; video camera (1) $1,250; laptop computer (1) $2,500; and camera w/viewfinder and microphone (1) $1,487.

[7] Accelerograph (1) $1,450; outboard motor (1) $1,749; laser jet printer (1) $2,202; and computer and software (1) $6,423.

[8] Artefacts (14) $1,945; billboard (1) $15,000; and tools (10) $2,100.

[9] Laptop computers (2) $8,964.

[10] Computers (6) $43,839.

[11] Boat (1) $5,300; outboard motors (8) $18,608; Mettler balance (1) $2,285; computers (2) $8,801; microscope (1) $2,000; two-way radios (2) $4,825; mobile generator (1) $2,649; and boat trailer (1) $1,700.

[12] Motors (2) $5,152; radios (3) $4,642; cellular telephone (1) $1,525; meter (1) $1,295; aluminium box (1) $1,430; and various tools $2,500.

[13] Computers (2) $5,198; cameras (3) $10,381; and lens (3) $9,000.

[14] VCR (1) $1,200; and chain saws (4) $2,456.

[15] VCR reproducer (1) $1,426; vacuum cleaner and various tools (1) $1,090; sander (1) $1,500; VCR (1) $1,500; personal computer unit (1) $1,351; and computer (1) $5,270.

[16] Portable microcompute (1) $6,735.

Losses of $1,000 or more—*Concluded*

(17) Television (1) and VCR (1) $1,000.
(18) Manual drill (1) and electric drill (1) $4,058; outboard motor (1) $1,275; oscilloscope (1) $3,746; engine radiators (7) $7,236; door assemblies (2) $2,546; clothing outwear (19) $25,373; video tape recorder reproducer (1) $3,397; VHF mobile radio (1) $1,035; Sandpiper pump unit (1) $1,207; tool kits (2) $1,130; Dynatel test equipment (1) $3,776; 35mm cameras and accessories (6) $4,016; camera lens (1) $2,604; various items (16) $1,716; laptop computer (1) $4,549; snowmobiles (2) $4,500; various rescue equipment (8) $9,142; G suit, CF flying helmet and accessories (4) $2,021; and armament equipment 10-10 tester (1) $4,133.
(19) Computer (1) $2,850; personal computer (1) and VCR (1) $9,403; portable computers (2) $10,000; and air conditioners and cabinets (4) $3,340.
(20) Vehicles (2) $8,831.
(21) VCR (6) $5,226; personal computer units (3) $6,042; and laptop computers and printers (2) $7,300.
(22) Personal computers (4) $13,017; and fax machine (1) $2,150.
(23) Public address system (1) $1,500.
(24) Cellular telephone (1) $2,028; and portable computers (2) $7,679.
(25) Portable micro-computer (1) $7,000; and video cassette recorder and adaptor (1) $1,875.
(26) Video monitor (1) $3,000; VCR (2) $1,730; and personal computer (1) $5,300.
(27) Computer (1) $3,500.
(28) Coffee tables (23) $5,175; end tables (24) $5,400; and mattresses and bedding (18) $3,700.
(29) RCU and monitor scan system (1) $6,900; racon (1) $4,000; radio-telephone (1) $2,000; and transceiver (1) $1,205.
(30) Trailer (1) $1,445.
(31) 50mm camera (1) $1,450; cellular phone (1) $1,694; tractor-cub cadet (1) $1,942; laptop computer (1) $4,666; generator (1) $1,050; 80mm normal lens (1) $1,000; 150mm telephoto lens (1) $1,050; portable facsimile (1) $2,445; and VCR (2) $2,514.
(32) Portable computer (1) $3,641.

Report of surplus material

This statement provides details of surplus material disposed of in the current year. In this statement, "cost" represents the value of the material at the date of acquisition, while "value obtained" represents the gross amount received from the sale of the surplus material.

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap	Salvage
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$	$
Agriculture	136,300	20,445	567,467	85,120	617,091	974	19,865
Atlantic Canada Opportunities Agency			79,507	2,225	219		
Communications—							
Department	36,289	1,804	4,802,202	15,086	58,419	1,508	2,580
Canadian Radio-television and Telecommunications Commission	1,100	128	62,450	426	8,266		
National Archives of Canada			45,383	2,226	6,317	409,563	2,962
National Film Board	63,877	2,052	1,200	150	1,183		2
National Library				7	169		
Consumer and Corporate Affairs—							
Department		25,708		39,052	275,044	15	10,648
Competition Tribunal					800		
Employment and Immigration—							
Department/Commission	235,204	31,929	433,659	57,119	380,445	50,211	
Advisory Council on the Status of Women				220			
Immigration and Refugee Board of Canada			78,375	1,577	341	188	135
Status of Women—Office of the Co-ordinator		217		834	12		
Energy, Mines and Resources—							
Department	253,668	5,757	873,010	102,267	118,741	13,521	11,908
Atomic Energy Control Board					5,976		
National Energy Board			15	4	6,232		
Environment	999,352	10,927	690,749	113,035	850,552	20,272	24,946
External Affairs—							
Department		2,862		14,154	836,652	188	5,067
Canadian International Development Agency		46	251,065	10,697	32,668		
Finance—							
Department				800	30,970		2,144
Auditor General		2,112		2,472	4,464		297
Canadian International Trade Tribunal				2,252			
Office of the Superintendent of Financial Institutions			22,999	1,455	2,000		
Fisheries and Oceans	130,897	3,364	1,265,971	868,688	436,277	1,392	53,900
Forestry	384,740	3,473	2,005	1,110	194,524	635	15
Governor General				811			
Indian Affairs and Northern Development	12,815	2,085	541,508	640,607	136,045		13,237
Industry, Science and Technology—							
Department		6,136	604,280	25,049	167,717		5
Canadian Space Agency					4,111		
Investment Canada				590	225		6
National Research Council of Canada				141,845	34,514	7,040	1,189
Natural Sciences and Engineering Research Council				8,657	974		134
Science Council of Canada					12,563		
Statistics Canada		336		31	29,401	1,950	375
Justice—							
Department		1,952		12,871	5,214		456
Canadian Human Rights Commission				338	897	3	
Commissioner for Federal Judicial Affairs	12,635	15			6		
Federal Court of Canada			22,099	2,592	1,652		4
Law Reform Commission of Canada		860			2,018		455
Offices of the Information and Privacy Commissioners of Canada				780	12,417		
Supreme Court of Canada		425		853	596		3
Tax Court of Canada					984		

Report of surplus material—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap	Salvage
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$	$
Labour—							
Department	52,472	1,511	12,362	3,540	28,211		56
Canada Labour Relations Board			7,320	345	41		
National Defence—							
Department	46,636,138	559,081	76,189,873	3,371,566	5,919,266	1,444,730	1,893,824
Emergency Preparedness Canada				3,498	2,817		
National Health and Welfare—							
Department	32,912	6,958	473,198	98,995	412,799	8,848	33,125
Medical Research Council			12,204	264	464		
National Revenue—							
Customs and Excise	390,752	14,065	1,716,144	64,987	189,920	1,438	6,358
Taxation		26	658,472	21,351	138,038	12,311	2,677
Parliament—							
The Senate			30,209	150	2,405		
House of Commons		629		33,556	18,512	28,193	1,337
Library of Parliament		179		67	2,137		
Privy Council—							
Department					29,485		
Canadian Intergovernmental Conference Secretariat			7,000	300			
Canadian Transportation Accident Investigation and Safety Board		3,147		12,068	1,417		38
Chief Electoral Officer		11,517		101	562		9,073
Commissioner of Official Languages	444,466	342	10,961	821	1,724		72
Economic Council of Canada			20,009	1,369			
Public Service Staff Relations Board	350	10	3,898	47	26		
Public Works	10,735	820	3,740,943	194,756	276,669	367,290	12,721
Secretary of State—							
Department	11,460	1,011	381,972	6,842	57,804		5,773
Canadian Centre for Management Development				6,075	596		
Public Service Commission	6,375	994	283,774	9,592	11,930	180	12,086
Social Sciences and Humanities Research Council		4,983			70		
Solicitor General—							
Department		1,414		1,800	2,467		
Canadian Security Intelligence Service	211,905	3,471	240,235	74,562	73,316		2,025
Correctional Service	781,501	12,938	1,052,155	83,348	266,599	40,166	46,463
National Parole Board				1,036	2,140		
Royal Canadian Mounted Police	321,648	32,030	16,211	18,981	4,450,993	46,432	78,209
Supply and Services	249,991	13,721	602,798	240,459	107,864	956,032	38,240
Transport—							
Department	2,564,774	67,223	5,389,672	248,917	2,329,291	40,311	34,825
Grain Transportation Agency	33,734	2,170	9,202	943	3,839		
National Transportation Agency Administrator		334		2,629	14,386		
Treasury Board					5,700		
Veterans Affairs	66,081	8,159	609,982	40,691	56,267	557	7,201
Western Economic Diversification	98,762	1,397	7,564	187	130		
Total	54,180,933	870,763	101,820,102	6,699,843	18,684,581	3,453,948	2,334,436

Return on investments

This statement provides details for the current year of the category of non-tax revenue called return on investments. Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

	Amount realized in 1990-91[1]	Amount invested at March 31, 1991[2]
	$	$
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations—		
LENDING INSTITUTIONS—		
Canada Deposit Insurance Corporation	143,148,739	1,225,000,000
Canada Mortgage and Housing Corporation	771,868,896	8,508,891,038
Export Development Corporation		788,200,000
Farm Credit Corporation	229,839,369	3,450,102,648
Federal Business Development Bank		294,000,000
Total lending institutions	***1,144,857,004***	***14,266,193,686***
ALL OTHER ENTERPRISE CROWN CORPORATIONS—		
Atomic Energy of Canada Limited	57,356,402	619,503,568
Canadian National Railway Company		2,426,501,112
Interest $ 13,807,014		
Dividends 56,533,005		
	70,340,019	
Petro-Canada		4,299,126,174
Dividends	35,000,000	
	162,696,421	*7,345,130,854*
Other—		
Bank of Canada		5,920,000
Transfer of profit	2,808,476,971	
Canada Development Investment Corporation		395,658,315
Dividends	7,879,597	
Canada Ports Corporation		1,319,333
Interest $ 106,200		
Dividends 173,518		
Cash contribution 20,440,000		
	20,719,718	
Canada Post Corporation		80,000,000
Interest $ 7,764,000		
Dividends 59,520,000		
	67,284,000	
Canadian Broadcasting Corporation		33,000,000
Canadian Commercial Corporation		
Dividends	1,430,000	
Canadian Dairy Commission	8,314,881	74,003,000
Canadian National (West Indies) Steamships Ltd		325,000
Canadian Saltfish Corporation	4,601,220	31,400,000
Cape Breton Development Corporation		31,000,000
Freshwater Fish Marketing Corporation	3,078,709	12,500,000
Halifax Port Corporation		3,118,714
Interest $ 348,618		
Dividends 759,240		
Cash contribution 2,940,000		
	4,047,858	
Harbourfront Corporation		3,700,000
Montreal Port Corporation		6,128,530
Interest $ 410,064		
Dividends 2,695,296		
Cash contribution 24,650,000		
	27,755,360	
Prince Rupert Port Corporation		17,179,871
Interest $ 1,554,732		
Dividends 248,030		
	1,802,762	
Québec Port Corporation		
Dividends $ 79,710		
Cash contribution 11,330,000		
	11,409,710	
Royal Canadian Mint		50,889,021
Interest $ 1,456,792		
Transfer of profit 109,277		
Dividends 2,300,000		
	3,866,069	
Saint John Port Corporation		20,052,457
Interest $ 1,534,241		
Cash contribution 3,738,467		
	5,272,708	
St John's Port Corporation		2,912,125
Interest $ 301,480		
Dividends 23,752		
	325,232	
Vancouver Port Corporation		3,503,876
Interest $ 280,070		
Dividends 8,718,996		
Cash contribution 35,730,000		
	44,729,066	
VIA Rail Canada Inc		9,300,000
	3,020,993,861	*781,910,242*
Total all other enterprise Crown corporations	***3,183,690,282***	***8,127,041,096***
Total enterprise Crown corporations	4,328,547,286	22,393,234,782
Provincial and territorial governments—		
NEWFOUNDLAND—		
Atlantic Canada Opportunities Agency— Special areas and highways agreement	3,069,028	21,622,951
Finance—		
Federal-provincial employment loans program	266,536	3,661,214
Federal-provincial fiscal arrangements		35,855,711
Municipal Development and Loan Board	227,574	4,167,089
Special development loans program	472,862	6,700,000
Winter capital projects fund	629,983	6,893,106
Industry, Science and Technology—		
Atlantic Development Board carry-over projects	75,957	791,585
Atlantic Provinces Power Development Act	5,265,439	66,205,826
	10,007,379	*145,897,482*
NOVA SCOTIA—		
Atlantic Canada Opportunities Agency— Special areas and highways agreement	2,013,887	13,464,923
Energy, Mines and Resources—		
Regional electrical interconnections	303,136	2,361,196
Finance—		
Federal-provincial employment loans program	56,952	567,378
Federal-provincial fiscal arrangements		(18,902,000)
Municipal Development and Loan Board	50,059	850,310
Special development loans program	324,220	4,300,000
Winter capital projects fund	271,194	2,618,361
Industry, Science and Technology—		
Atlantic Development Board carry-over projects	253,638	3,087,053
Atlantic Provinces Power Development Act	2,601,968	31,391,015
	5,875,054	*39,738,236*
PRINCE EDWARD ISLAND—		
Atlantic Canada Opportunities Agency— Comprehensive development plan agreement	820,033	10,062,193

Return on investments—*Continued*

	Amount realized in 1990-91[1]	Amount invested at March 31, 1991[2]
	$	$
Finance—		
Federal-provincial employment loans program	14,964	96,238
Federal-provincial fiscal arrangements		2,767,000
Municipal Development and Loan Board	31,735	558,086
Special development loans program	4,617	36,575
Winter capital projects fund	143,998	761,522
Industry, Science and Technology—		
Atlantic Development Board carry-over projects	1,407	17,232
	1,016,754	*14,298,846*
NEW BRUNSWICK—		
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement	2,414,694	26,809,234
Energy, Mines and Resources—		
Regional electrical interconnections	572,071	4,469,405
Finance—		
Federal-provincial employment loans program	380,123	4,811,377
Federal-provincial fiscal arrangements		28,796,000
Municipal Development and Loan Board	148,127	2,500,522
Special development loans program	398,287	5,375,000
Winter capital projects fund	757,061	8,946,672
Industry, Science and Technology—		
Atlantic Development Board carry-over projects	51,905	627,848
Atlantic Provinces Power Development Act	2,313,607	31,619,455
	7,035,875	*113,955,513*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,997	61,300,779
Federal-provincial fiscal arrangements	58,944	62,008,000
Municipal Development and Loan Board	1,998,209	34,916,109
Special development loans program	4,952,180	58,300,000
Winter capital projects fund	7,663,057	91,314,928
Industry, Science and Technology—		
Special areas and highways agreement	9,500,801	86,572,245
	28,697,188	*394,412,061*
ONTARIO—		
Finance—		
Federal-provincial employment loans program	400,114	4,735,100
Municipal Development and Loan Board	415,570	6,555,321
Special development loans program	45,739	482,999
Winter capital projects fund	1,958,026	19,130,729
	2,819,449	*30,904,149*
MANITOBA—		
Agriculture—		
Agricultural service centres	526,047	4,406,454
Energy, Mines and Resources—		
Regional electrical interconnections	10,592,132	117,947,587
Finance—		
Federal-provincial employment loans program	133,458	1,718,368
Federal-provincial fiscal arrangements		27,686,000
Municipal Development and Loan Board	99,308	1,371,317
Special development loans program	120,562	1,273,131
Winter capital projects fund	151,620	1,659,789
Western Economic Diversification—		
Special areas and highways agreement	275,487	1,768,367
	11,898,614	*157,831,013*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres	495,409	4,236,969
Finance—		
Federal-provincial employment loans program	30,594	323,348
Federal-provincial fiscal arrangements		1,638,000
Municipal Development and Loan Board	22,425	274,380
	548,428	*6,472,697*
ALBERTA—		
Finance—		
Federal-provincial employment loans program	98,576	1,055,476
Municipal Development and Loan Board	114,954	1,640,791
Special development loans program	276,000	4,000,000
Winter capital projects fund	195,014	2,016,978
Western Economic Diversification—		
Special areas and highways agreement	212,532	1,567,581
	897,076	*10,280,826*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	372,792	4,108,827
Municipal Development and Loan Board	149,867	2,105,048
Special development loans program	414,256	4,409,367
Winter capital projects fund	1,055,743	8,170,662
	1,992,658	*18,793,904*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	872	7,708
Winter capital projects fund	22,482	157,752
Indian Affairs and Northern Development—		
Government of the Northwest Territories	15,820	150,801
	39,174	*316,261*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	464,390	4,190,390
Yukon Territory small business loans		92,549
	464,390	*4,282,939*
Total provincial and territorial governments	71,292,039	937,183,927
National governments including developing countries—		
China—Finance		49,426,118
Jamaica—Finance	4,133,350	25,000,000
International Monetary Fund	3,964,442	
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946		338,752,813
Deferred principal	11,597,490	94,990,863
Developing countries—		
External Affairs—Canadian International Development Agency—		
International development assistance	2,768,544	2,309,010,703
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	30,564,251	658,370,207
National Defence—		
North Atlantic Treaty Organization—		
Damage claims recoverable		235,677
Total national governments including developing countries	53,028,077	3,475,786,381
International organizations—		
International financial institutions		1,222,025,235
International organizations and associations—		
Other		6,109,977
Other international organizations		1,593,113,929
Total international organizations		2,821,249,141
Veterans' Land Act Fund—Advances	4,103,948	60,951,837

Return on investments—*Continued*

	Amount realized in 1990-91[1]	Amount invested at March 31, 1991[2]
	$	$
Joint and mixed enterprises—		
Cooperative Energy Corporation—Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000
National Sea Products Ltd—Finance (Privatization and Regulatory Affairs)	9,249	59,540,000
Société Inter-Port de Québec—Industry, Science and Technology		400
Telesat Canada—Communications		30,000,000
Dividends	1,500,000	
Total joint and mixed enterprises	1,509,249	162,094,400
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Missions abroad		10,939,124
Personnel posted abroad	855,959	9,987,645
	855,959	*20,926,769*
National Defence—		
Imprest accounts, standing advances and authorized loans		34,650,285
Supply and Services—		
Miscellaneous accountable advances		8,181,625
Miscellaneous accountable imprest and standing advances		7,571,528
		15,753,153
Total loans and accountable advances	***855,959***	***71,330,207***
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,524,251	17,619,845
Atlantic Canada Opportunities Agency—		
Loans to assist industry in the Cape Breton area		3,740,816
Loans to enterprises in Newfoundland and Labrador	447,626	5,703,905
	447,626	*9,444,721*
Communications—		
Cultural property	805	5,729
Employment and Immigration—		
Transportation and assistance loan	535,687	81,617,974
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	1,008,371	9,137,008
Joint Venture—Bi-Provincial Upgrader	302,064	177,955,722
	1,310,435	*187,092,730*
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	2,494,772	53,738,705
Finance—		
Air Canada	7,086,328	77,273,445
Canadian Commercial Bank		66,810,666
Ottawa Civil Service Recreational Association	7,394	161,264
Saint John Harbour Bridge Authority		31,694,416
Town of Oromocto Development Corporation	1,338	15,590
	7,095,060	*175,955,381*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	101,384	188,314
Groundfish processors		85,725
Haddock fishermen		1,353,044
	101,384	*1,627,083*
Indian Affairs and Northern Development—		
Council for Yukon Indians		10,589,396
Eskimo loan fund	339,230	2,327,375
Indian economic development fund	1,607,676	23,584,315
Indian housing assitance fund		1,142,397
Inuvialuit Regional Corporation	6,682,693	82,112,000
Native claimants		170,682,725
Yukon Energy Corporation	3,946,489	50,650,000
	12,576,088	*341,088,208*
Industry, Science and Technology—		
Canadian defence industry		1,304,064
Industrial and regional development program	1,142,085	979,167
Manufacturing, processing and service industries in Canada		111,090,359
	1,142,085	*113,373,590*
Labour—		
Provincial workers' compensation boards		7,988,000
National Defence—		
Canadian Forces housing projects	609,989	11,900,004
Public Works—		
Sydney Steel Corporation		5,218,162
Solicitor General—		
Parolees		18,194
Supply and Services—		
Canadian Commercial Bank		15,189,000
Defence production loan account		26,324,007
		41,513,007
Transport—		
Corporation of the City of Montreal	6,161	99,610
Hamilton Harbour Commissioners	21,141	475,000
Northern Transportation Company Limited		4,000,000
Port Alberni Harbour Commission	16,250	85,165
	43,552	*4,659,775*
Veterans Affairs—		
Commonwealth War Graves Commission		60,414
Total other miscellaneous	***27,881,734***	***1,052,921,522***
Total miscellaneous	28,737,693	1,124,251,729
Total loans, investments and advances	**4,487,218,292**	**30,974,752,197**
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account		19,066,183,762
Transfer of profit	2,635,370,477	
International Monetary Fund—Subscriptions		4,565,314,300
Transfer of profit	11,140,372	
Total foreign exchange accounts	**2,646,510,849**	**23,631,498,062**
CASH—		
Interest on bank deposits	285,484,561	2,568,825,994
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—		
Western Grain Stabilization Account	121,358,762	1,122,011,807
Agricultural Commodities Stabilization Accounts	34,809,512	161,873,962
Total consolidated specified purpose accounts	**156,168,274**	**1,283,885,769**

Return on investments—*Concluded*

	Amount realized in 1990-91[1]	Amount invested at March 31, 1991[2]
	$	$
OTHER ACCOUNTS—		
Interest on investment re: military purchases—Supply and Services	24,912,631	
Supply Revolving Fund—Supply and Services	7,111,256	
Government's holdings of unmatured debt		
Transfer of profit	10,345,585	
Government Telecommunications Agency Revolving Fund—Communications	1,019,108	
Recovery from defaulted guaranteed loans—		
Miscellaneous—Indian Affairs and Northern Development—		
Interest $ 810,807		
Other 421,613		
	1,232,420	
Rental income from properties—Public Works—		
Rental—		
Other rentals	8,320	
Interest on loans to employees posted abroad—National Defence	677,080	
Loans and advances to persons posted abroad—Royal Canadian Mounted Police—Solicitor General		
Interest $ 18,140		
Transfer of profit 19,278		
	37,418	
Public buildings and properties—National Revenue—		
Rental	171,636	
Viking Rideau Corporation—Public Works	106,619	
Electrical Reduction Co Ltd—Public Works	51,560	
Stoney Band	11,688	
Interest on sale of irrigated land—Agriculture—		
Other	7,192	
Interest earned from funds on deposit with suppliers—National Defence	11,871,223	
Remitted revolving fund surpluses—External Affairs	1,707	
Total other accounts	**57,565,443**	
TOTAL RETURN ON INVESTMENTS	**7,632,947,419**	**58,458,962,822**
Summary		
Interest	1,891,192,572	
Transfer of profit	5,465,463,667	
Dividends	176,861,144	
Cash contribution	98,828,467	
Rental income from properties	179,956	
Other	421,613	
Total	**7,632,947,419**	

[1] The amounts reported in this column represent interest unless otherwise indicated.

[2] The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1991. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount
		$
AGRICULTURE		
Minister—		
Hon D F Mazankowski	1	42,796
Minister of State (Agriculture)—		
Hon P Blais	1	53,639
Minister of State (Grains and Oilseeds)—		
Hon C J Mayer	20	36,664
Parliamentary Secretary—		
M Cardiff	1	11,875
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Minister—		
Hon E M MacKay	1	14,180
COMMUNICATIONS		
Minister—		
Hon M Masse	1	52,950
Parliamentary Secretary—		
J S Edwards	1	222
CONSUMER AND CORPORATE AFFAIRS		
Minister—		
Hon P Blais	1	29,293
EMPLOYMENT AND IMMIGRATION		
Minister—		
Hon B J McDougall	1	64,877
Minister of State (Employment and Immigration)—		
Hon M Vézina	1	46,990
Minister of State (Youth)—		
Hon M Danis	1	39,701
Parliamentary Secretary—		
M R Tremblay	1	268
Status of Women—Office of the Co-ordinator		
Minister—		
Hon M Collins	35	2,177
ENERGY, MINES AND RESOURCES		
Minister—		
Hon J Epp	1	74,105
Parliamentary Secretary—		
J A MacDougall	1	15,488
ENVIRONMENT		
Ministers—		
Hon L Bouchard	1	11,485
Hon R de Cotret	1	66,464
Parliamentary Secretary—		
L Clark	1	29,559
EXTERNAL AFFAIRS		
Minister—		
Rt Hon C J Clark	1	62,061
Minister for International Trade—		
Hon J C Crosbie	1	64,357
Minister for External Relations—		
Hon M Landry	1	49,051
Parliamentary Secretaries—		
P Boyer	1	2,199
J Shields	1	15,272
FINANCE		
Minister—		
Hon M H Wilson	1	103,553
Minister of State (Finance)—		
Hon G Loiselle	1	15,809
Minister of State (Finance and Privatization)—		
Hon J H McDermid	1	19,350
Parliamentary Secretary—		
P H Vincent	1	143
FISHERIES AND OCEANS		
Minister—		
Hon B Valcourt	1	80,142
Parliamentary Secretary—		
R Reid	1	5,325
FORESTRY		
Minister—		
Hon F Oberle	1	69,455
Parliamentary Secretary—		
M Champagne	1	3,379
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon T E Siddon	1	110,786
Minister of State (Indian Affairs and Northern Development)—		
Hon S Martin	1	31,870
Parliamentary Secretary—		
D Dobbie	1	5,165
INDUSTRY, SCIENCE AND TECHNOLOGY		
Minister—		
Hon B Bouchard	1	130,200
Minister of State (Small Businesses and Tourism)—		
Hon T Hockin	1	115,500
Minister for Science—		
Hon W C Winegard	1	19,106
Parliamentary Secretaries—		
S Duplessis	1	466
B Moore	1	1,826
A Plourde	1	2,251

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
JUSTICE		
Minister and Attorney General—		
Hon K Campbell	1	31,380
Parliamentary Secretary—		
R Nicholson	1	4,082
LABOUR		
Minister—		
Hon J Corbeil	1	17,007
Parliamentary Secretary—		
K James	1	340
NATIONAL DEFENCE		
Minister—		
Hon W H McKnight	1	46,069
Associate Minister—		
Hon M Collins	1	26,671
Parliamentary Secretary—		
J-G Hudon	1	3,169
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon P Beatty	1	25,950
Minister of State (Seniors)—		
Hon M Vézina	1	10,339
Minister of State (Fitness and Amateur Sport)—		
Hon M Danis	5	40,113
Parliamentary Secretary—		
L Bourgault	1	1,750
NATIONAL REVENUE		
Customs and Excise		
Minister—		
Hon O Jelinek	1	39,087
PRIVY COUNCIL		
Prime Minister—		
Rt Hon M B Mulroney	1	19,337
Minister of State (Prime Minister)—		
Hon H Andre	1	53,957
Deputy Prime Minister and President of the Queen's Privy Council for Canada—		
Hon D F Mazankowski	1	13,031
Minister of State (Federal-Provincial Relations) and Leader of the Government in the Senate—		
Hon L Murray	1	10,169
PUBLIC WORKS		
Minister—		
Hon E M MacKay	(S)	50,275[1]
Canada Mortgage and Housing Corporation		
Minister of State (Housing)—		
Hon A Redway	25	45,022
SECRETARY OF STATE		
Minister and Minister of State (Multiculturalism and Citizenship)—		
Hon G Weiner	1	19,526
Parliamentary Secretary—		
P A Browes	1	380
SOLICITOR GENERAL		
Minister—		
Hon P H Cadieux	1	56,562
Parliamentary Secretary—		
B Friesen	1	3,090
SUPPLY AND SERVICES		
Minister—		
Hon P W Dick	1	55,991
Parliamentary Secretary—		
M B Tardif	1	987
TRANSPORT		
Minister—		
Hon D Lewis	1	52,689
Minister of State (Transport)—		
Hon J Corbeil	1	477
Parliamentary Secretary—		
R Belsher	1	429
TREASURY BOARD		
Ministers—		
Hon R de Cotret	1	6,393
Hon G Loiselle	1	7,535
VETERANS AFFAIRS		
Minister—		
Hon G S Merrithew	1	37,095
WESTERN ECONOMIC DIVERSIFICATION		
Minister—		
Hon C J Mayer	1	10,920

(S) Statutory authority.

[1] 30% of the Minister's travel expenses were paid by Atlantic Canada Opportunities Agency.

SECTION 12

1990-91
PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	Page
Expenditures for Canadian representation at international conferences and meetings (External Affairs)	12.2
Travel expenses for Canadian representation at international conferences and meetings (External Affairs)	12.2
Compensation payments and administration expenses (Labour)	12.6
Salaries of parliamentary secretaries to ministers (Parliament)	12.7
Statement of indemnities, allowances and travel expenses paid in 1990-91 (Parliament)	12.8
Salaries and allowances to Ministers of State (Privy Council)	12.13
Statement of expenditures—General elections and by-elections (Privy Council)	12.13
Details of expenditures by province—1988 general election (Privy Council)	12.14
Details of expenditures by province—Next general election (Privy Council)	12.14
Expenditures by institution (Solicitor General)	12.15
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board)	12.17

NOTE TO USER

It would be appreciated if you could complete and return the Reader's Survey inserted at the beginning of this volume

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
Association of South East Asian Nations (ASEAN)—Ministerial Meeting	77,237
Cairns Group—Ministerial Meeting	20,389
Commonwealth Committee of Foreign Ministers on Southern Africa (CFMSA)—Nigeria	88,408
Commonwealth Committee of Foreign Ministers on Southern Africa (CFMSA)—London	76,578
Conference of Commonwealth Education Ministers	20,106
Conférence des ministres de la culture	20,841
Conférence des ministres de l'éducation (CONFEMEN)	26,992
Conférence des ministres de la jeunesse et des sports (CONFEJES)	37,520
CSCE Conference: The Human Dimension	37,075
CSCE Summit (Paris) and Prime Minister's visit to Italy	537,781
Administration Council of the Agency for Cultural and Technical Cooperation (ACTC)	27,728
Economic Summit	223,425
Governor General's visit to Japan for the enthronement of emperor	131,413
International Conference on Education	51,523
Ministerial Meeting on the Uruguay Round of Multilateral Trade Negotiations	758,611
North Atlantic Council (NATO)—Spring Ministerial Meeting	49,555
North Atlantic Council (NATO)—Fall Ministerial Meeting	28,918
NATO Summit	156,744
Non-Proliferation Treaty (NPT) Review Conference	78,279
Organization of American States (OAS) General Assembly	44,379
Organization for Economic Cooperation and Development (OECD) Education Committee—Ministerial Meeting	31,787
OECD Ministerial Council Meeting	32,718
Prime Minister's visit to Germany (postponed)	35,784
Quadrilateral Trade Ministers' Meeting	10,314
Southern African Development Coordination Conference	23,820
Southeast Asia Ministers of Education Conference	8,155
United Nations Commission on Human Rights (UNCHR)	130,271
United Nations General Assembly (UNGA)	623,996
World Summit for Children	218,181
Miscellaneous conferences and meetings	197,049
Total	3,805,577

Travel expenses for Canadian representation at international conferences and meetings

Association of South East Asian Nations (ASEAN) Ministerial—$76,903

Member of the House of Commons
Clark Rt Hon J.
Canadian International Development Agency
Gold R, Robertson I.
External Affairs
Dann A, Hall I, Hawkes A, Johnstone B V, Judd J, Mank R, MacAngus R, McCloskey J C, Scott J J.

Cairns Group Ministerial—$20,389

Agriculture
O'Connell N A, Stone P M.
External Affairs
Borland S, Crosbie W R, Gifford M, Shannon G E, Ste-Marie M, Stewart E W.

Commonwealth Committee of Foreign Ministers on Southern Africa (CFMSA)—Nigeria—$87,128

Members of the House of Commons
Clark Rt Hon J, McLean Hon W.
External Affairs
Dann A, Drever D, Edwards L, Elliott R, Hagen L, Johnstone B V, Judd J, MacAngus R, MacArtney K, Marchand de M, Papastathopoulos A, Rakmil V.

Commonwealth Committee of Foreign Ministers on Southern Africa (CFMSA)—London—$68,135

Members of the House of Commons
Clark Rt Hon J, McLean Hon W.
External Affairs
Bedell G, Dann A, Edwards L, Fuller P, Godfrey S, Johnstone V, MacAngus R.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

Conference of Commonwealth Education Ministers—$17,583

External Affairs
Stainforth P.
Provincial Governments
D'Aoust D, Brummet Hon A, Connolly Hon P, Dysart Hon S, Nicholson B J.
Other
Berry Dr J.

Conférence des ministres de la culture—$20,186

Members of the House of Commons
Masse Hon M, Pronovost D.
Communications
Arsenault D, Lyrette J.
External Affairs
Asselin J, Baillargeon C, Lortie M.

Conférence des ministres de l'éducation (CONFEMEN)—$26,992

Canadian International Development Agency
Zumstein J.
External Affairs
Baillargeon C, Paquet G.
Provincial Governments
Bérubé N G, Haeberlé R, Lessard C, Martin N, Parent M, Sass P.

Conférence des ministres de la jeunesse et des sports (CONFEJES)—$37,520

External Affairs
Paquet G.
Health and Welfare
Valcov R.
Provincial Governments
Ing D, Thériault L.

CSCE Conference: The Human Dimension—$37,075

Members of the House of Commons
Clark Rt Hon J, Mitchell M, Tremblay M, Volpé J.
External Affairs
Booker D A, Bowker A, Carter L, Cooter C, Dann A, Hagen L, Holmes J, Johnstone V, Kinsman J, Lee Amb E, MacAngus R, Mackinnon P, Moher M, Poirier G.

CSCE Summit (Paris) and Prime Minister's visit to Italy—$445,365

Members of the House of Commons
Chadwick H, Clark Rt Hon J, Della Noce V, Gibeau M, Mulroney Rt Hon B, Prud'homme M.
External Affairs
Dann A, Hawkes A, Kinsman J, MacAngus R, Marchand de M, McCallion K, McTeer M, Peel Amb H D, Wright D W.
National Defence
Burden MCpl G, Delvoie L, Lacosse Cpl J, Morin Cpl D, Nippard Cpl M, Rudolf Cpl D, White MCpl K.
Prime Minister's Office/Privy Council Office
Anderson D, Boucher L, Brownlee B, Chalifoux H, Cross K, Doyle A-M, Faubert M, Heinbecker P, Johnson C, Labrie J, Lalonde H, Laurin A, Lavoie G, Lavoie L, Legros G, Locatelli S, Matte L, McCarthy B, McRobb R, Morgan R, Mulroney M, Munnoch S, Paterson S, Prusakowski T, Spector N, Terrien P.
Royal Canadian Mounted Police
Bérubé Insp A, Blair B, Chartrand B, Clément P, Cyr A, Droz Insp P, Dubé Insp J, Gagnon D, Lavoie B, Lawrence C, Ouellet Insp P, Sauvé R, Vocelle P, Weir Insp A.
Secretary of State
Gilardino S, Rossi C.

Administration Council of the Agency for Cultural and Technical Cooperation (ACTC)—$27,015

Member of the House of Commons
Masse Hon M.
Communications
Fletcher N.
External Affairs
Baillargeon C, de Lorimier L, Elliott R, St-Martin J-G.

Economic Summit—$112,819

Members of the House of Commons
Clark Rt Hon J, Mulroney Rt Hon B, Wilson Hon M.
External Affairs
Abbott H, Burney Amb D, Cassivi D, Curran P, Dann A, de Hoog A, Gifford M, Gompf J, Graves B, Haynal G, Ito M, Judd J, Kinsman J, Lavoie-Abate M, Lesage J, Lowrie R, Malone D, Marchand de M, MacAngus R, Proulx L.
Finance
Dodge D, McCutchan D.
Prime Minister's Office/Privy Council Office
Boucher L, Brownlee B, Carter J, Chalifoux H, Davis C, Doyle A M, Duplessis M, Dupuis G, Faubert M, Hartt S, Johnson C, Lalonde H, Laurin A, Lavoie G, Lavoie L, Leboeuf N, Legros G, McCarthy B, McRobb R, Morgan R, Mulroney M, Munnoch S, Paterson S.

Governor General's visit to Japan for the enthronement of emperor—$114,490

Members of the House of Commons
Hnatyshyn Rt Hon R, Marchi S, Robitaille J-M, Scott W, Wilbee Dr S.
External Affairs
Hamel L, Martin V, Taylor Amb J H.
Governor General
Biolik A, Chevrier Y, Dubois Maj C, LaRocque J, Nadeau Lt S, O'Brien M, Sangster C, Smyth A.
National Defence
Jones Sgt E, Lessard Cpt P, MacDonald MCpl J, Thomas VAdm C, Tremblay WOff Y.
Royal Canadian Mounted Police
Chabot Insp R, McLauchlan Insp D.
Veterans Affairs
Petelle A.
Other
Hnatyshyn H E Mrs G, Marchi Mrs S, Robitaille Mrs J-M, Scott Mrs W, Smith Sgt E, Smith Mrs E, Taylor Mrs J, Thomas Mrs C, Tilston Col F, Wilbee Mrs S.

International Conference on Education—$47,532

External Affairs
Stainforth P.
Secretary of State
Chippindale N.
Provincial Governments
Connolly Hon P, Gogo Hon J, Swenson Ms K.
UNESCO
Hogue M.
Other
Agnaieff M, Bisaillon R, Darville R, Farrell Dr J, Whyte Dr F.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

Ministerial Meeting on the Uruguay Round of Multilateral Trade Negotiations—$366,383

Members of the House of Commons
Althouse V, Blais Hon P, Bosley Hon J, Bouchard Hon B, Brightwell Dr H, Crosbie Hon J, Hughes K, MacLaren Hon R, Mayer Hon C, Mazankowski Hon D, Plourde A, Wilson Hon M.
Agriculture
Andrews S, Benoit R, Bjarnason Dr H, Borland Dr S, Bouvette A, Claydon F, Cooper P, Craddock C, Langlois S, Miller S, Norquay S, Shaw G, Stone P M, Sutherland P, Van Dusen T, Yussa F.
Communications
Tritt R.
Consumer and Corporate Affairs
Keon J.
External Affairs
Armitrage S, Ballhorn R, Belanger A, Benoit P, Berndt D, Campbell D W, Carisse L, Christie K, Crevier L, Crosbie W, Crummy K, Daniel P, Darisse L, Denis G A, Desloges C, Donaghy J, Dunlop D, Farmer R, Gauthier F, Gero J, Gifford M, Gore K, Gosselin P, Haddow P, Hamilton J, Hepburn L, Hesson K, Klassen J, Leblanc G, Lee D P, Lloyd P, Lonmo V, Lyon A, MacMahon P, Marcil A, Moffa A, Molgat D, Morrisey B, Nadeau F, Norman T, Peever K, Plunkett D, Rouleau C, Sage M, Sainte-Marie C, Shannon G, Steger D, Ste-Marie M, Stewart E, Stokoe D, Strachan R, Summers D, Svoboda L, Vanderwerf M, Watt R, Weekes J, Wilson H R, Wright R G, Yakabuski P.
Finance
Anderson D, Bernes T, Collins-Williams T, LePan N, McCutchan D, Sutherstrom D, Swedlove F.
Fisheries and Oceans
Sarna A.
Industry, Science and Technology
Ford T, Lafond S, MacDonald C T, McCulla D, Shull M.
Investment Canada
Verdun E.
Secretary of State
Dykstra J, Emond D, Pressoir M, Rivard F, Trudel P.
Transport
Campbell J E.

North Atlantic Council (NATO) Spring Ministerial Meeting—$37,012

Member of the House of Commons
Clark Rt Hon J.
External Affairs
Dann A, Hagen L, Johnstone V, Kinsman J, MacAngus R, Malone A, Moher M, Smith G S.
National Defence
Emond BGen C.
Royal Canadian Mounted Police
McLaughlan Insp D.

North Atlantic Council (NATO) Fall Ministerial Meeting—$28,918

Member of the House of Commons
Clark Rt Hon J.
External Affairs
Bartleman J, Bellemare D, Brock M, Dann A, Daubney D, Johnstone V, Kinsman J, McTeer M.
National Defence
Krall Col B.
Royal Canadian Mounted Police
Loeppky Insp G.

NATO Summit—$100,674

Members of the House of Commons
Clark Rt Hon J, Mulroney Rt Hon B.
External Affairs
Dann A, Judd J, Kinsman J, MacAngus R, Malone T, Marchand de M, Snider D.
Prime Minister's Office/Privy Council Office
Anderson D, Boucher L, Brownlee B, Cameron D, Doyle A-M, Gascon L, Hartt S, Johnson C, Labrie J, Lavoie G, Lavoie L, Leboeuf N, Locatelli S, McCarthy B, McRobb R, Morgan R, Mulroney M, Munnoch S, Paterson S, Prusakowski T.
Royal Canadian Mounted Police
Bérubé Insp A, Coté Cpl S, Dallaire Cst M, Déry Cst G, Edwards Cst T, Fedor Cst S, Giguere Cst P, Leblanc Cst P, Martel Insp W, McLauchlan Insp D, Perreault Cpl M, Taylor Sgt J.

Non-Proliferation Treaty (NPT) Review Conference—$75,086

Atomic Energy Control Board
Casterton J, Coady J, Harvie J.
External Affairs
Calderwood P, Cocker P, Després A, Jacoby G, Mason H E, Robertson A W.
Other
Cox D, Desjardins M-F, Morrison A.

Organization of American States (OAS) General Assembly—$16,016

Members of the House of Commons
Landry Hon M, Robitaille J-M.
External Affairs
Bickford D, de Goumois M, Déry G, Durand P, Fréchette L, Hubert J-P.

OECD Education Committee Ministerial—$27,692

Employment and Immigration
Carin B.
Secretary of State
Jasmin G.
Provincial Governments
Haeberlé R, King R H, Roy G, Strachan B, Warren P J.
Other
Molloy G.

OECD Ministerial Council Meeting—$16,898

Members of the House of Commons
Crosbie Hon J, Wilson Hon M.
External Affairs
Beehan C, Campbell D, Crosbie B, Haynal G, Martin V, Small M, Wilson H.
Finance
Brown H, Dodge D, Grant G, McCutchan D.

Quadrilateral Trade Ministers' Meeting—$10,251

Member of the House of Commons
Crosbie Hon J.
External Affairs
Campbell D W, Crosbie W, Denis G A, Hamilton J, Klassen J, Lyon A, Shannon G E, Wilson H.
Finance
Collins-Williams T.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

Southern African Development Coordination Conference—$23,820

Member of the House of Commons
McLean Hon W.
External Affairs
Edelstein V.

Southeast Asia Ministers of Education Conference—$8,155

Other
Whyte Dr F, Gorica N.

United Nations Commission on Human Rights (UNCHR)—$113,437

Members of the House of Commons
Gaffney B, Littlechild W, Robinson S.
External Affairs
Andreychuck R, Assad A, Brisco D, Dubois P, Ferguson I, Kessel A, Marantz D, Raletich-Rajicic M, Trottier J.
Justice
Perrier A.
Other
Mahoney Prof K.

United Nations General Assembly (UNGA)—$538,839

Members of the House of Commons
Belair R, Bjornson D, Brewin J, Campbell C, Charest Hon J, Clark Hon J, Feltham L, Fontaine G, Harb M, Landry Hon M, McLean Hon W, Robinson S, Tetreault J, Tremblay M.
Auditor General
Beaulieu L.
External Affairs
Andreychuk R, April S, Beesley A, Bellemaire D, Bouchard F, Brisco D, Bugailiskis A, Calderwood P, Cloutier M, Cooney G, Dann A, Daubney D, Defoy G, Dubois C, Fortier P, Fountain S, Godfrey S, Hanson S, Hawkes A, Jacobs E, Johnstone V, Kessel A, Kinsman J, Lefebvre E, Loken M, Looye D, Marantz B, Mason P, Mawhinney B, McLeod D, Nicholas V, Plamondon B, Quick F, Rale[illegible]h M, Raymond V, Reiskind J, Robertson A W, Rodney H, Saint-Louis V, Schwenger C, Stewart G, Svoboda C, Weir G, Westdal C, Wright M.
Other
Robertson J, Thompson D.

World Summit for Children—$183,233

Members of the House of Commons
Beatty Hon P, Clark Rt Hon J, Mulroney Rt Hon B.
Canadian International Development Agency
Ward R.
External Affairs
Burney Amb D, Ferguson I, Westdal C.
Health and Welfare
Capling S, McElwain M.
Prime Minister's Office/Privy Council Office
Boucher L, Brownlee B, Cameron D, Chalifoux H, Chant B, Davis C, Dupuis G, Faubert M, Heinbecker P, Johnson C, Lavoie G, Lavoie L, Matte L, McCarthy B, McRobb R, Morgan R, Munnoch S, Richards M, Saunders C, Skabar L, Spector N, Ward B.
Royal Canadian Mounted Police
Gaughran G, Pavey Insp G.
Other
Pearson L, Piracha S.

LABOUR

Compensation payments and administration expenses

Details	Compensation payments[1]	Administration expenses[2]	Total payments
	$	$	$
Newfoundland	1,424,333	232,179	1,656,512
Prince Edward Island	440,600	68,875	509,475
Nova Scotia—Federal	3,257,794	475,836	3,733,630
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,056,096	999,923	12,056,019
Nova Scotia—CBDC (Sect 9a)	4,993,949	359,011	5,352,960
Nova Scotia—Old silicosis	652,324	49,524	701,848
New Brunswick	1,099,795	189,322	1,289,117
Quebec	13,006,271	2,987,533	15,993,804
Ontario	25,303,845	4,383,810	29,687,655
Manitoba	1,656,440	288,000	1,944,440
Saskatchewan	1,654,700	324,000	1,978,700
Alberta	4,420,738	1,093,424	5,514,162
British Columbia	3,821,145	1,501,182	5,322,327
Payments respecting locally engaged employees outside Canada	32,680		32,680
Supplementary compensation to certain widows and dependent children of seamen	8,325		8,325
Compensation to Quebec casual employees TB 1979-29	36,749		36,749
Reimbursements made to Workers' Compensation Board (WCB) for overpayment of compensation	415		415
Excess monies paid to claimants (subrogation cases)	543,161		543,161
Salary recovered and returned to other government departments (subrogation cases)	865,853		865,853
Legal, medical, professional expenses (subrogation cases)	207,735		207,735
Penitentiary inmates compensation	58,292		58,292
	74,541,240	12,952,619	87,493,859
Less: recoveries			
Administrative expenses recovered from Crown agencies		2,814,687	2,814,687
Claim costs recovered from Crown agencies	42,208,886		42,208,886
Recoveries from responsible third parties (subrogation)	1,875,869		1,875,869
Overpayment of compensation recovered from claimants	11,444		11,444
Penitentiary inmates compensation recovered	58,463		58,463
	44,154,662	2,814,687	46,969,349
Net expenditures	30,386,578	10,137,932	40,524,510

[1] Includes the net payments of compensation respecting:
(a) Government employees (Government Employees Compensation Act);
(b) merchant seamen (Merchant Seamen Compensation Act); and,
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[2] Represents the federal Government's net share of administration expenses of provincial boards.
The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories are processed by the WCB of Alberta.

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Belsher R	Minister of Transport April 5, 1990 to March 31, 1991	10,275
Bourgault L	Minister of National Health and Welfare April 5, 1990 to March 31, 1991	10,275
Boyer P	Secretary of State for External Affairs April 5, 1990 to March 31, 1991	10,275
Browes P A	Secretary of State of Canada and Minister of State (Multiculturalism and Citizenship) April 5, 1990 to March 31, 1991	10,275
Cardiff M	Deputy Prime Minister and President of the Privy Council and Minister of Agriculture April 5, 1990 to March 31, 1991	10,275
Champagne M	Minister of Forestry April 5, 1990 to March 31, 1991	10,275
Clark L	Minister of the Environment April 5, 1990 to March 31, 1991	10,275
Cooper A	Minister of State and Leader of the Government in the House of Commons April 5 to September 6, 1990 Leader of the Government in the House of Commons September 7, 1990 to March 31, 1991	10,275
Crosby H E	President of the Treasury Board April 5, 1990 to February 26, 1991	9,337
Della Noce V	Minister of National Revenue April 5, 1990 to March 31, 1991	10,275
Dobbie D	Minister of Indian Affairs and Northern Development April 5, 1990 to March 31, 1991	10,275
Duplessis S	Minister of State (Science and Technology) April 5 to September 6, 1990 Minister of Science September 7, 1990 to March 31, 1991	10,275
Edwards J S	Minister of Communications April 5, 1990 to January 14, 1991	8,017
Friesen B	Solicitor General of Canada and Minister of State (Agriculture) April 5 to September 6, 1990 Solicitor General of Canada September 7, 1990 to March 31, 1991	10,275
Gustafson L	Prime Minister April 5, 1990 to March 31, 1991	10,275
Hudon J-G	Minister of National Defence April 5, 1990 to March 31, 1991	10,275
James K	Minister of Labour and Minister of State (Transport) April 5, 1990 to March 31, 1991	10,275
Kempling W J	Minister of Employment and Immigration April 5, 1990 to March 31, 1991	10,275
MacDougall J A	Minister of Energy, Mines and Resources April 5, 1990 to March 31, 1991	10,275
McCreath P L	Minister of State (Finance and Privatization) February 27 to March 31, 1991	938
Moore B	Minister of State (Small Businesses and Tourism) April 5, 1990 to March 31, 1991	10,275
Nicholson R	Minister of Justice and Attorney General of Canada and Leader of the Government in the House of Commons April 5 to September 6, 1990 Minister of Justice and Attorney General of Canada September 7, 1990 to March 31, 1991	10,275
Plourde A	Minister of Industry, Science and Technology September 7, 1990 to March 31, 1991	5,855
Reid R	Minister of Fisheries and Oceans April 5, 1990 to March 31, 1991	10,275
Richardson L	Minister of Communications February 1 to March 31, 1991	1,778
Roy-Arcelin N	Minister of Public Works September 7, 1990 to March 31, 1991	5,855
Scott W	Minister of Veterans Affairs April 5, 1990 to March 31, 1991	10,275
Shields J	Minister for International Trade April 5, 1990 to March 31, 1991	10,275
Tardif M B	Minister of Supply and Services April 5, 1990 to March 31, 1991	10,275
Thacker B	Minister of Consumer and Corporate Affairs and Minister of State (Agriculture) April 5, 1990 to March 31, 1991	10,275
Tremblay B	Minister of Regional Industrial Expansion and Minister of State for Science and Technology April 5 to June 27, 1990	2,437
Vincent P H	Minister of Finance April 5, 1990 to March 31, 1991	10,275
Worthy D	Minister of State (Privatization and Regulatory Affairs) and Minister of State (Finance) September 7, 1990 to February 26, 1991 President of the Treasury Board February 27 to March 31, 1991	5,855
		296,947

PARLIAMENT
The Senate
Statement of indemnities, allowances and travel expenses paid in 1990-91

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Office expenses
	$	$	$	$
Adams W	62,675	9,875	38,419	1,924
Anderson M	21,701	3,425	9,054	49
Argue H	62,135	9,335	42,002	49,930
Asselin M	21,868	3,451	29,474	15,000
Atkins N K	62,555	9,755	19,778	6,058
Austin J	62,675	9,875	61,704	13,450
Balfour J	62,675	9,875	20,545	6,558
Barootes E W	62,675	9,875	58,475	2,340
Beaudoin G	62,675	9,875	5,443	33,489
Beaulieu M	37,134	5,844	5,186	7,904
Bélisle R	62,675	9,875	4,472	9,991
Bernston E A	32,315	5,084	24,880	17,427
Bielish M	30,533	4,818	20,787	2,906
Bolduc R	62,675	9,875	23,028	5,678
Bonnell L	62,675	9,875	25,882	13,805
Bosa P	62,675	9,875	21,653	118
Buchanan J M	34,901	5,492	21,663	10,855
Buckwold S L	62,675	9,875	41,563	253
Carney P	37,134	5,844	27,743	42,166
Castonguay C	33,005	5,193	5,182	2,200
Chaput-Rolland S	62,675	9,875	12,949	12,410
Charbonneau G	62,675	9,875	4,554	32,500
Allowance as Speaker of the Senate	30,175			
Cochrane E	62,675	9,875	61,379	49,756
Cogger M B	61,955	9,155	21,856	24,074
Comeau G J	37,134	5,844	23,055	20,416
Cools A	62,675	9,875	20,035	19,098
Corbin E	62,675	9,875	18,353	46,217
Croll D A	62,675	9,875	10,997	5,295
Davey K	62,675	9,875	19,122	30,840
David P P	62,675	9,875	6,159	10,139
De Bané P	63,035	10,235	42,386	36,264
Denis A	62,675	9,875	5,565	
Deware M M	33,005	5,193	11,488	9,895
Di Nino C	37,134	5,844	13,565	4,349
Doody C W	62,675	9,875	23,156	60
Allowance as Deputy-Leader of the Government	14,525			
Doyle R J	62,675	9,875	6,685	1,664
Everett D D	59,855	7,055	27,365	24
Eyton J T	33,005	5,193	13,273	5,495
Fairbairn J	62,675	9,875	70,262	37,737
Flynn J	24,206	3,820	20,440	15,000
Forrestall J M	32,315	5,084	29,148	17,670
Frith R	62,675	9,875	17,669	3,066
Allowance as Deputy-Leader of the Opposition	9,175			
Gigantès P D	62,675	9,875	28,313	14,989
Grafstein J S	61,175	8,375	20,333	6,347
Graham B A	62,675	9,875	57,687	29,563
Grimard N	32,315	5,084	9,961	17,172
Guay J P	31,551	4,979	24,858	3,812
Haidasz S	62,675	9,875	21,701	37,397
Hastings E	62,675	9,875	58,716	29,367
Hatfield R	35,765	5,628	14,678	2,173
Hays D P	62,675	9,875	54,740	10,758
Hébert J	62,675	9,875	13,507	42,600
Hicks H D			1,157	
Johnson J	32,315	5,084	20,546	7,320
Kelleher J F	33,005	5,193	12,795	3,346
Kelly W M	62,675	9,875	24,080	37,093
Keon W J	32,315	5,084		19,482
Kenny C	62,675	9,875	46,201	46,200
Kinsella N A	34,901	5,492	18,858	6,083
Kirby M	62,675	9,875	49,490	35,922
Kolber L	56,075	3,275	9,588	118
Lang D A	59,615	6,815	8,447	3,000
Lavoie-Roux T	32,315	5,084	3,619	3,515
Lawson E M	61,175	8,375	59,761	14,003
Leblanc F E	62,675	9,875	9,337	13,535
Leblanc R	62,675	9,875	55,500	38,778
Lefebvre T H	62,675	9,875	21,361	3,406
Lewis P D	62,435	9,635	31,723	1,025
Lucier P	62,675	9,875	39,363	31,100
Lynch-Staunton J	33,005	5,193	4,138	253
MacDonald F	62,675	9,875	22,526	27,931
Macdonald J M	62,495	9,695	19,913	9,060
MacEachen A J	62,675	9,875	24,886	29,823
Allowance as Leader of the Opposition	23,200			
Macquarrie H	62,675	9,875	26,373	30,938
Marchand L	62,675	9,875	56,278	9,481
Marsden L	62,675	9,875	50,514	13,619
Marshall J	62,675	9,875	41,300	48,745
Meighen M A	32,315	5,084	21,470	3,981
McElman C R			3,339	
Molgat G L	62,675	9,875	58,259	58,791
Molson H de M	59,615	6,815	1,866	900
Muir R	62,675	9,875	16,242	13,572
Murray L	62,675	9,875	10,785	60
Neiman J	62,675	9,875	16,133	5,625
Nurgitz N	62,675	9,875	47,436	4,135
Oliver D H	35,765	5,628	37,743	30,508
Olson H A	62,675	9,875	42,575	6,766
Ottenheimer G	62,675	9,875	51,812	13,919
Perrault R J	62,675	9,875	58,762	9,683
Petten W J	62,675	9,875	25,764	4,336
Allowance as Opposition Whip	4,725			
Phillips O H	62,675	9,875	27,042	23,722
Allowance as Government Whip	7,350			
Pitfield P M	62,075	9,275	792	5,738
Poitras J M	62,675	9,875	24,492	14,738
Riel M	61,895	9,095	11,147	6,536
Rizzuto P	62,675	9,875	8,301	6,251
Robertson B M	62,675	9,875	45,135	33,176

PARLIAMENT
The Senate

Statement of indemnities, allowances and travel expenses paid in 1990-91—*Concluded*

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Office expenses
	$	$	$	$
Robichaud L J	62,675	9,875	5,811	1,980
Roblin D	62,675	9,875	28,253	348
Ross J W	32,315	5,084	14,707	30,904
Rossiter E	62,675	9,875	37,560	27,755
Sherwood C B	15,525	2,450	7,930	3,000
Simard J-M	62,675	9,875	26,784	33,430
Sparrow H O	62,435	9,635	44,769	44,661
Spivak M	62,675	9,875	46,593	32,340
Stanbury R J	62,075	9,275	22,112	22,919
Steuart D G	50,903	8,029	28,297	168
Stewart J B	62,675	9,875	23,411	2,306
Stollery P	62,675	9,875	32,836	23,775
Sylvain J	35,765	5,628	5,162	3,988
Teed N E	37,134	5,845	15,449	9,380
Thériault L N	62,675	9,875	55,026	12,195
Thompson A	62,675	9,875	1,305	
Tremblay A	62,675	9,875	21,249	33,947
Turner C	61,290	9,658	7,422	
Twinn W P	32,315	5,084	33,660	3,250
Van Roggen G	62,675	9,875	52,358	3,387
Waters S C	50,600	7,970	68,639	2,041
Watt C	62,675	9,875	29,991	15,000
Wood D	62,495	9,695	21,292	11,655
	6,458,274	984,530	3,088,353	1,812,890

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1990-91

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	62,675	20,775	27,896	111,346
Althouse V	62,675	25,525	60,711	148,911
Anawak J I	62,675	27,450	142,061	232,186
Anderson E	62,675	20,775	24,409	107,859
Andre Hon H	62,675	20,775	58,446	141,896
Angus I	62,675	20,775	59,826	143,276
Allowance as Chief Other Party Whip	7,350			7,350
Arseneault G H	62,675	20,775	46,157	129,607
Assad M	62,675	20,775	13,051	96,501
Atkinson K	62,675	20,775	25,623	109,073
Attewell W	62,675	20,775	33,581	117,031
Axworthy C	62,675	20,775	65,606	149,056
Axworthy Hon L	62,675	20,775	62,029	145,479
Baker G S	62,675	25,525	88,550	176,750
Barrett D	62,675	20,775	73,024	156,474
Beatty Hon P	62,675	20,775	23,396	106,846
Bélair R	62,675	25,525	73,588	161,788
Bellemare E	62,675	20,775	12,936	96,386
Belsher R	62,675	20,775	73,570	157,020
Benjamin L	62,675	20,775	60,898	144,348
Berger D	62,675	20,775	24,151	107,601
Bernier G	62,675	20,775	40,351	123,801
Bertrand G	62,675	20,775	17,543	100,993
Bevilacqua M	31,330	10,377	27,491	69,198
Bird J W Bud	62,675	20,775	62,420	145,870
Bjornson D	62,675	20,775	55,577	139,027
Black D	62,675	20,775	77,041	160,491
Blackburn D	62,675	20,775	30,812	114,262
Blackburn J-P	62,675	20,775	42,686	126,136
Blaikie B	62,675	20,775	55,970	139,420
Blais Hon P	62,675	20,775	56,197	139,647
Blenkarn D	62,675	20,775	44,858	128,308
Blondin E	62,675	27,450	113,598	203,723
Bosley Hon J W	62,675	20,775	33,308	116,758
Bouchard Hon B	62,675	20,775	41,475	124,925
Bouchard Hon L	62,675	20,775	23,225	106,675
Boudria D	62,675	20,775	27,615	111,065
Allowance as Deputy Opposition Whip	7,350			7,350
Bourgault L	62,675	20,775	29,401	112,851
Boyer P	62,675	20,775	33,972	117,422
Breaugh M	39,972	13,244	14,976	68,192
Brewin J F	62,675	20,775	95,462	178,912
Brightwell A H H	62,675	20,775	32,687	116,137
Browes P A	62,675	20,775	30,661	114,111
Butland S	62,675	20,775	41,493	124,943
Caccia Hon C L	62,675	20,775	27,575	111,025
Cadieux Hon P H	62,675	20,775	5,527	88,977
Callbeck C	62,675	20,775	51,227	134,677
Campbell C	62,675	20,775	41,174	124,624
Campbell Hon K	62,675	20,775	39,063	122,513
Cardiff M	62,675	20,775	33,092	116,542
Casey B	62,675	20,775	43,355	126,805
Catterall M	62,675	20,775	9,958	93,408
Chadwick H	62,675	20,775	25,813	109,263
Champagne Hon A	62,675	20,775	13,656	97,106
Allowance as Assistant Deputy Chairman of Committees of the Whole House, as Deputy Speaker and Chairman of Committees of the Whole House	23,259			23,259
Champagne M	62,675	20,775	22,013	105,463
Charest Hon J J	62,675	20,775	33,265	116,715
Chartrand G	62,675	20,775	12,497	95,947
Chrétien Hon J	19,773	6,543	7,071	33,387
Allowance as Leader of the Opposition	8,183			8,183
Clancy M	62,675	20,775	54,130	137,580
Clark Rt Hon C J	62,675	25,525	80,992	169,192
Clark L	62,675	20,775	71,544	154,994
Clifford T	62,675	20,775	46,551	130,001
Cole J E	62,675	20,775	29,889	113,339
Collins Hon M	62,675	20,775	70,095	153,545
Comuzzi J	62,675	25,525	47,421	135,621
Cook C	62,675	20,775	91,728	175,178
Cooper A	62,675	25,525	63,122	151,322
Copps S	62,675	20,775	63,883	147,333
Corbeil Hon J	62,675	20,775	20,175	103,625
Corbett R	62,675	20,775	46,773	130,223
Côté Y	62,675	20,775	29,274	112,724
Couture C	62,675	20,775	15,198	98,648
Crawford R	62,675	20,775	29,273	112,723
Crosbie Hon J C	62,675	20,775	13,201	96,651
Crosby H E	62,675	20,775	60,127	143,577
Danis Hon M	62,675	20,775	21,195	104,645
Darling S	62,675	20,775	20,499	103,949
DeBlois C	62,675	20,775	44,303	127,753
Allowance as Assistant Deputy Chairman of Committees of the Whole House	5,148			5,148
de Cotret Hon R	62,675	20,775	5,826	89,276
de Jong S	62,675	20,775	63,976	147,426
Della Noce V	62,675	20,775	23,024	106,474
Desjardins G	62,675	20,775	35,229	118,679
Dick Hon P W	62,675	20,775	25,417	108,867
Dingwall D C	62,675	20,775	55,280	138,730
Allowance as Chief Opposition Whip	7,176			7,176
Dionne M A	62,675	20,775	29,833	113,283
Dobbie D	62,675	20,775	68,446	151,896
Domm B	62,675	20,775	20,456	103,906
Dorin M W	62,675	20,775	86,089	169,539
Duceppe G	39,972	13,244	8,595	61,811
Duhamel R J	62,675	20,775	76,866	160,316
Duplessis S	62,675	20,775	32,974	116,424

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1990-91—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Edmonston P	62,675	20,775	31,935	115,385
Edwards J S	62,675	20,775	86,328	169,778
Epp Hon J	62,675	20,775	57,135	140,585
Fee D	62,675	20,775	68,609	152,059
Feltham L	62,675	20,775	96,556	180,006
Ferguson Hon R	62,675	20,775	40,267	123,717
Ferland M	62,675	20,775	21,303	104,753
Finestone S	62,675	20,775	17,227	100,677
Fisher R	62,675	20,775	54,028	137,478
Flis J	62,675	20,775	34,112	117,562
Fontaine G	62,675	20,775	41,666	125,116
Fontana J	62,675	20,775	36,864	120,314
Foster M	62,675	20,775	45,740	129,190
Fraser Hon J A	62,675	20,775	32,124	115,574
Allowance as Speaker of the House of Commons	47,825			47,825
Fretz G	62,675	20,775	36,531	119,981
Friesen B	62,675	20,775	81,019	164,469
Fulton J	62,675	25,525	77,055	165,255
Funk R	62,675	25,525	73,853	162,053
Gaffney B	62,675	20,775	9,087	92,537
Gagliano A	62,675	20,775	21,266	104,716
Gardiner B L	62,675	25,525	111,549	199,749
Gauthier J-R	62,675	20,775	5,525	88,975
Allowance as Opposition House Leader	11,700			11,700
Gérin F	62,675	20,775	44,756	128,206
Gibeau M	62,675	20,775	17,525	100,975
Gray D	62,675	20,775	43,589	127,039
Gray Hon H	62,675	20,775	34,168	117,618
Allowance as Leader of the Opposition and as Opposition House Leader	27,442			27,442
Greene B	62,675	20,775	34,775	118,225
Grey D	62,675	20,775	57,523	140,973
Guarnieri A	62,675	20,775	30,114	113,564
Guilbault J-G	62,675	20,775	24,759	108,209
Gustafson L	62,675	20,775	69,912	153,362
Halliday B	62,675	20,775	22,569	106,019
Harb M	62,675	20,775	6,275	89,725
Harvard J	62,675	20,775	58,407	141,857
Harvey A	62,675	20,775	37,423	120,873
Harvey R	62,675	20,775	63,551	147,001
Hawkes J	62,675	20,775	69,197	152,647
Allowance as Chief Government Whip	12,900			12,900
Heap D	62,675	20,775	35,721	119,171
Hicks B	62,675	20,775	29,783	113,233
Hockin Hon T	62,675	20,775	31,523	114,973
Hogue J-P	62,675	20,775	19,974	103,424
Holtmann F	62,675	20,775	75,908	159,358
Hopkins L	62,675	20,775	21,064	104,514
Horner B	62,675	20,775	28,012	111,462
Horning A	62,675	20,775	93,334	176,784
Hovdebo S	62,675	20,775	70,815	154,265
Hudon J-G	62,675	20,775	21,891	105,341
Hughes K G	62,675	20,775	88,137	171,587
Hunter L	62,675	20,775	77,927	161,377
Jacques C	62,675	20,775	14,734	98,184
James K	62,675	20,775	40,612	124,062
Jelinek Hon O	62,675	20,775	44,643	128,093
Johnson A	62,675	20,775	94,963	178,413
Joncas J-L	62,675	20,775	40,874	124,324
Jordan J	62,675	20,775	14,897	98,347
Jourdenais F	62,675	20,775	17,029	100,479
Kaplan Hon B	62,675	20,775	23,775	107,225
Karpoff J	62,675	20,775	79,954	163,404
Karygiannis J	62,675	20,775	26,786	110,236
Kempling W J	62,675	20,775	21,927	105,377
Keyes S	62,675	20,775	32,114	115,564
Kilger B	62,675	20,775	29,671	113,121
Kilgour D	62,675	20,775	67,582	151,032
Kindy A	62,675	20,775	49,008	132,458
Koury A	62,675	20,775	14,896	98,346
Kristiansen L	62,675	20,775	77,589	161,039
Landry Hon M	62,675	20,775	13,701	97,151
Langan J	62,675	20,775	63,442	146,892
Langdon S	62,675	20,775	50,457	133,907
Langlois C A	62,675	25,525	53,991	142,191
Lapierre Hon J	62,675	20,775	32,019	115,469
Laporte R	62,675	20,775	65,222	148,672
Larrivée G	62,675	20,775	15,508	98,958
Layton Hon R E J	62,675	20,775	15,800	99,250
LeBlanc F G	62,675	20,775	56,740	140,190
Leblanc N	62,675	20,775	18,650	102,100
Lee D	62,675	20,775	26,269	109,719
Lewis Hon D	62,675	20,775	9,416	92,866
Littlechild W	62,675	20,775	91,908	175,358
Loiselle Hon G	62,675	20,775	21,108	104,558
Lopez R	62,675	20,775	15,440	98,890
MacAulay L	62,675	20,775	70,760	154,210
MacDonald Hon D	62,675	20,775	42,433	125,883
MacDonald R	62,675	20,775	62,242	145,692
MacDougall J A	62,675	25,525	37,043	125,243
MacKay Hon E M	62,675	20,775	65,538	148,988
MacLaren Hon R	62,675	20,775	54,242	137,692
MacLellan R	62,675	20,775	59,716	143,166
MacWilliam L D	62,675	20,775	91,309	174,759
Maheu S	62,675	20,775	17,719	101,169
Malone A	62,675	20,775	93,812	177,262
Manley J	62,675	20,775	22,933	106,383
Marchi S	62,675	20,775	43,982	127,432
Marin C-E	62,675	20,775	36,587	120,037
Marleau D	62,675	20,775	40,745	124,195
Martin P	62,675	20,775	22,371	105,821
Martin Hon S	62,675	20,775	23,829	107,279
Masse Hon M	62,675	20,775	10,959	94,409
Mayer Hon C J	62,675	20,775	66,339	149,789
Mazankowski Hon D F	62,675	20,775	66,330	149,780
McCreath P L	62,675	20,775	63,879	147,329
McCurdy H	62,675	20,775	45,255	128,705
McDermid Hon J H	62,675	20,775	28,431	111,881
McDougall Hon B J	62,675	20,775	41,128	124,578
McGuire J	62,675	20,775	55,221	138,671
McKnight Hon W H	62,675	20,775	70,604	154,054
McLaughlin Hon A	62,675	25,525	71,694	159,894
Allowance as Other Party Leader	28,750			28,750
McLean Hon W	62,675	20,775	57,553	141,003
Merrithew Hon G S	62,675	20,775	45,798	129,248
Mifflin F J	62,675	25,525	83,082	171,282
Milliken P	62,675	20,775	26,500	109,950
Mills D J	62,675	20,775	22,908	106,358

PARLIAMENT
House of Commons

Statement of indemnities, allowances and travel expenses paid in 1990-91—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Mitchell M A	62,675	20,775	46,103	129,553
Mitges G	62,675	20,775	16,404	99,854
Monteith K	62,675	20,775	29,853	113,303
Moore B	62,675	20,775	27,520	110,970
Mulroney Rt Hon M B	62,675	20,775	1,241	84,691
Murphy R	62,675	25,525	49,542	137,742
Nault R D	62,675	25,525	70,749	158,949
Nicholson R	62,675	20,775	37,481	120,931
Nowlan P	62,675	20,775	61,121	144,571
Nunziata J	62,675	20,775	46,180	129,630
Nystrom L	62,675	20,775	66,040	149,490
Oberle Hon F	62,675	25,525	45,009	133,209
O'Kurley B	62,675	20,775	84,887	168,337
Ouellet Hon A	62,675	20,775	25,479	108,929
Pagtakhan R	62,675	20,775	54,032	137,482
Paproski Hon S E	62,675	20,775	49,969	133,419
Allowance as Deputy Chairman of Committees of the Whole House	10,275			10,275
Parent G	62,675	20,775	39,950	123,400
Parker S	62,675	20,775	71,132	154,582
Peterson J	62,675	20,775	34,629	118,079
Phinney B	62,675	20,775	46,755	130,205
Pickard J	62,675	20,775	45,754	129,204
Plamondon L	62,675	20,775	32,897	116,347
Plourde A	62,675	20,775	46,603	130,053
Allowance as Deputy Government Whip	3,947			3,947
Porter R H	62,675	20,775	61,549	144,999
Pronovost D	62,675	20,775	23,095	106,545
Allowance as Assistant Deputy Chairman of the Committees of the Whole House	466			466
Proud G	62,675	20,775	57,447	140,897
Prud'homme M	62,675	20,775	8,227	91,677
Redway Hon A	62,675	20,775	23,778	107,228
Reid R	62,675	20,775	33,771	117,221
Reimer J H	62,675	20,775	42,823	126,273
Ricard G	62,675	20,775	19,405	102,855
Richardson L	62,675	20,775	77,507	160,957
Rideout G S	62,675	20,775	41,210	124,660
Riis N A	62,675	20,775	86,562	170,012
Allowance as Other Party House Leader	9,875			9,875
Robichaud F	30,015	9,957	23,371	63,343
Robinson S J	62,675	20,775	73,849	157,299
Robitaille J M	62,675	20,775	17,967	101,417
Rocheleau G	62,675	20,775	9,170	92,620
Rodriguez J R	62,675	20,775	36,150	119,600
Rompkey Hon W	62,675	25,525	72,363	160,563
Roy-Arcelin N	62,675	20,775	14,819	98,269
St-Julien G	62,675	25,525	45,286	133,486
Samson C	62,675	20,775	63,027	146,477
Schneider L	62,675	20,775	62,738	146,188
Scott G	62,675	20,775	24,448	107,898
Scott W	62,675	20,775	16,680	100,130
Shields J	62,675	25,525	92,167	180,367
Siddon Hon T E	62,675	20,775	38,712	122,162
Simmons Hon R C	62,675	25,525	126,525	214,725
Skelly R	62,675	25,525	127,508	215,708
Skelly R E	62,675	20,775	104,724	188,174
Sobeski P	62,675	20,775	25,592	109,042
Soetens R	62,675	20,775	26,148	109,598
Sparrow B J	62,675	20,775	49,988	133,438
Speller B	62,675	20,775	42,020	125,470
Stevenson R	62,675	20,775	23,732	107,182
Stewart C	62,675	20,775	25,513	108,963
Stupich D D	62,675	20,775	103,650	187,100
Tardif M B	62,675	20,775	23,911	107,361
Taylor L	62,675	25,525	53,105	141,305
Tétreault J	62,675	20,775	9,733	93,183
Thacker B	62,675	20,775	43,595	127,045
Thompson G	62,675	20,775	57,488	140,938
Thorkelson S	62,675	20,775	79,787	163,237
Tobin B	62,675	25,525	66,755	154,955
Tremblay B	62,675	20,775	26,810	110,260
Tremblay M	62,675	20,775	36,149	119,599
Tremblay M R	62,675	20,775	40,393	123,843
Allowance as Deputy Government Whip	3,092			3,092
Turner G	62,675	20,775	23,621	107,071
Turner Rt Hon J N	62,675	20,775	5,468	88,918
Allowance as Leader of the Opposition	20,596			20,596
Valcourt Hon B	62,675	20,775	32,563	116,013
Vanclief L	62,675	20,775	30,245	113,695
Van De Walle W	62,675	20,775	74,463	157,913
Vankoughnet B	62,675	20,775	15,027	98,477
Venne P	62,675	20,775	23,786	107,236
Vézina Hon M	62,675	20,775	31,058	114,508
Vien J	62,675	20,775	20,355	103,805
Vincent P H	62,675	20,775	28,505	111,955
Volpe J	62,675	20,775	34,837	118,287
Waddell I	62,675	20,775	67,285	150,735
Walker D	62,675	20,775	60,501	143,951
Wappel T	62,675	20,775	30,247	113,697
Weiner Hon G	62,675	20,775	26,443	109,893
Wenman R L	62,675	20,775	83,857	167,307
White B	62,675	20,775	79,360	162,810
Whittaker J	62,675	20,775	86,891	170,341
Wilbee S	62,675	20,775	70,575	154,025
Wilson G	62,675	20,775	70,412	153,862
Wilson Hon M H	62,675	20,775	21,192	104,642
Winegard Hon W C	62,675	20,775	27,011	110,461
Wood B	62,675	20,775	37,589	121,039
Worthy D	62,675	25,525	93,256	181,456
Young D	62,675	20,775	58,482	141,932
Young N	62,675	20,775	22,507	105,957
Former Members			33,143	33,143
Total	18,634,821	6,226,240	13,342,332	38,203,393

PRIVY COUNCIL

Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon M Danis	47,825	2,000	49,825
Hon H Andre	47,825	2,000	49,825
Hon T Hockin	47,825	2,000	49,825
Hon G Loiselle	23,700	1,000	24,700
Hon S Martin	47,825	2,000	49,825
Hon J H McDermid	47,825	2,000	49,825
Hon F Oberle	3,950	167	4,117
Hon A Redway	45,581	1,909	47,490
Hon M Vézina	47,825	2,000	49,825
Total	360,181	15,076	375,257

Office of the Chief Electoral Officer

Statement of expenditures—General elections and by-elections

	Preliminary duties	Returning officers	Election clerks	Miscellaneous election expenses	Enumeration and revision	Polling stations	Ottawa headquarters	Electoral Boundaries Readjustment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Expenses incurred at the 34th general elections (1988) and prior general elections	9,146	16,264		24,751	503	676	199,649				250,989
35th general election expenses	793,749	24		753	294		2,795,178			906	3,590,904
By-elections 1990											
Oshawa	389	83,711	10,642	39,866	141,097	64,925	18,195				358,825
Laurier-Sainte-Marie	200	111,190	10,299	40,852	132,741	68,833	22,351				386,466
Beauséjour	10	60,189	15,203	14,285	67,470	81,219	4,713				243,089
Chambly		6,504		37,049							43,553
North York	217	176,819	18,441	23,280	290,777	112,153	8,694				630,381
Headquarters							60,178				60,178
Natilikmiot										15,376	15,376
Northwest Territories Council election expenses										3,640	3,640
Ottawa headquarters administration	1,606	162		184			4,116,264			555	4,118,771
	805,317	454,863	54,585	181,020	632,882	327,806	7,225,222			20,477	9,702,172

PRIVY COUNCIL
Office of the Chief Electoral Officer
Details of expenditures by province—1988 general election

	Preliminary duties	Returning officers	Election clerks	Miscellaneous election expenses	Enumeration and revision	Polling stations	Ottawa headquarters	Electoral Boundaries Readjustment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Ontario	1,538	2,779		12,225	503	311					17,356
Quebec	555	2,537									3,092
Nova Scotia		69									69
Manitoba	7,053	44		3,219							10,316
British Columbia		1,658		2,030							3,688
Prince Edward Island						365					365
Saskatchewan		23		2,449							2,472
Alberta		9,154									9,154
Newfoundland				4,828							4,828
Headquarters expenses							199,649				199,649
Total	9,146	16,264		24,751	503	676	199,649				250,989

Office of the Chief Electoral Officer
Details of expenditures by province—Next general election

	Preliminary duties	Returning officers	Election clerks	Miscellaneous election expenses	Enumeration and revision	Polling stations	Ottawa headquarters	Electoral Boundaries Readjustment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Ontario	232,432						1,160				233,592
Quebec	182,049	24		750			714				183,537
Nova Scotia	21,350						268				21,618
New Brunswick	44,191				294						44,485
Manitoba	20,619			803							21,422
British Columbia	167,202						625				167,827
Prince Edward Island	9,421										9,421
Saskatchewan	32,651			(800)							31,851
Alberta	61,574						268				61,842
Newfoundland	18,117						535				18,652
Yukon Territory	1,035										1,035
Northwest Territories	1,278										1,278
Headquarters expenses	1,830						2,791,608			906	2,794,344
Total	793,749	24		753	294		2,795,178			906	3,590,904

SOLICITOR GENERAL
Correctional Service
Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	130,000,515	13,793,851	143,794,366
Regional Headquarters, Moncton, NB	8,185,730	1,061,188	9,246,918
Atlantic Staff College, Moncton, NB	352,161		352,161
Springhill Institution, Springhill, NS	18,135,261	3,061,336	21,196,597
Dorchester Penitentiary, Dorchester, NB	18,203,397	2,972,429	21,175,826
Westmorland Institution, Dorchester, NB	6,130,525	1,317,059	7,447,584
Atlantic Institution, Renous, NB	12,475,893	568,667	13,044,560
Minimum security institution, St John's, Nfld			
Halifax District Office, Halifax, NS	6,141,841	133,040	6,274,881
Moncton District Office, Moncton, NB	4,389,402	189,846	4,579,248
St John's Nfld District Office, St John's, Nfld	2,331,752	13,827	2,345,579
Regional Headquarters, Montreal, Que	22,025,579	2,479,494	24,505,073
Quebec Staff College, Laval, Que	1,779,117	164,074	1,943,191
CCC Laferrière , St-Jérôme, Que	613,039	2,845	615,884
Établissement Montée St-Francois, Laval, Que	5,997,034	779,176	6,776,210
Établissement Laval, Laval, Que	3,219		3,219
Centre Fédéral de formation, Laval, Que	15,753,797	1,146,861	16,900,658
Établissement Donnacona, Donnacona, Que	17,769,087	1,078,391	18,847,478
Bureau Longueuil, Longueuil, Que	547,477		547,477
Bureau Ville-Marie, Montreal, Que	2,571,344		2,571,344
Bureau Lafontaine, Montreal, Que	3,896,580		3,896,580
Établissement Leclerc, Laval, Que	20,998,528	1,821,314	22,819,842
Établissement Archambault, Ste-Anne-des-Plaines, Que	17,971,423	3,472,072	21,443,495
Établissement Sainte-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	8,456,249	684,409	9,140,658
Centre régional de réception, Ste-Anne-des-Plaines, Que	20,037,737	559,301	20,597,038
Établissement Drummond, Drummondville, Que	13,826,281	289,891	14,116,172
Établissement Cowansville, Cowansville, Que	17,368,444	2,100,160	19,468,604
Établissement Lamacaza, L'Annonciation, Que	11,426,709	475,911	11,902,620
Établissement Port-Cartier, Port-Cartier, Que	13,739,555	980,790	14,720,345
Bureau de District—Montreal, Montreal, Que	713,673	65,869	779,542
CCC Martineau, Montreal, Que	526,569	25,975	552,544
CCC Ogilvy, Montreal, Que	610,354	16,913	627,267
CCC Sherbrooke, Montreal, Que	497,787	17,029	514,816
Bureau Langelier, St-Léonard, Que	2,310,227		2,310,227
Bureau Ville de Quebec, Quebec, Que	1,336,519		1,336,519
Bureau de Granby, Granby, Que	2,030,318		2,030,318
Bureau de Rimouski, Rimouski, Que	322,106	1,716	323,822
Bureau de Chicoutimi, Chicoutimi, Que	448,733		448,733
Bureau de Trois-Rivières, Trois-Rivières, Que	1,261,675		1,261,675
CCC Benoit XV, Quebec, Que	458,969	840,558	1,299,527
Bureau de Sept-Îles, Sept-Îles, Que	189,008		189,008
Bureau de District St-Jérôme, St-Jérôme, Que	477,866	73,479	551,345
Bureau Duvernay, Laval, Que	1,669,727		1,669,727
Bureau de Rouyn-Noranda, Rouyn, Que	183,871		183,871
Bureau de Hull, Hull, Que	856,375		856,375
Bureau des Laurentides, St-Jérome, Que	1,111,998		1,111,998
Bureau de Ste-Thérèse, Ste-Thérèse, Que	765,824		765,824
Bureau de L'Annonciation, L'Annonciation, Que	412,004		412,004
Regional Headquarters, Kingston, Ont	18,911,404	2,716,186	21,627,590
Ontario Staff College, Kingston, Ont	2,286,865	102,147	2,389,012
Regional Psychiatric Centre, Kingston, Ont	6,811,276	15,738	6,827,014
Kingston Penitentiary, Kingston, Ont	19,000,954	4,516,805	23,517,759
Millhaven Institution, Bath, Ont	21,257,422	861,455	22,118,877
Bath Institution, Bath, Ont	2,983,796	606,703	3,590,499
Prison for Women, Kingston, Ont	8,314,616	819,240	9,133,856
Isabel MacNeil House, Kingston, Ont	455,849	504	456,353
Collins Bay Institution, Kingston, Ont	17,737,603	1,533,919	19,271,522
Frontenac Institution, Kingston, Ont	5,527,281	1,291,943	6,819,224
Beaver Creek Institution, Gravenhurst, Ont	2,924,681	799,228	3,723,909
Joyceville Institution, Kingston, Ont	19,974,545	1,049,473	21,024,018
Pittsburgh Institution, Kingston, Ont	3,868,836	441,674	4,310,510
Warkworth Institution, Campbellford, Ont	19,885,131	4,308,017	24,193,148
Eastern District Parole, Kingston, Ont	579,809	12,541	592,350
Kingston District Parole, Kingston, Ont	2,888,191	20,145	2,908,336

SOLICITOR GENERAL
Correctional Service

Expenditures by institution—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Peterborough Parole, Peterborough, Ont	1,325,007	4,607	1,329,614
Portsmouth Community Correctional Centre, Kingston, Ont	421,964	163,146	585,110
Ottawa Area Parole, Ottawa, Ont	1,560,856	16,271	1,577,127
Barrie Area Parole, Barrie, Ont	384,639		384,639
Sudbury Area Parole Office, Sudbury, Ont.	808,914	1,241	810,155
Timmins Area Parole Office, Timmins, Ont	111,291		111,291
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	4,602,413	1,200	4,603,613
Central District Parole, Toronto, Ont	1,019,164	87,792	1,106,956
Keele Community Correctional Centre, Toronto, Ont	879,730	32,351	912,081
Downtown Toronto Area Office, Toronto, Ont	1,563,282		1,563,282
Toronto East Area Office, Toronto, Ont	1,075,734		1,075,734
York'Durham Area Office, Toronto, Ont	1,370,239	9,483	1,379,722
Western Toronto Area Office, Toronto, Ont	655,622		655,622
London District Parole, London, Ont	912,290	5,369	917,659
Guelph Area Parole, Guelph, Ont	1,073,174		1,073,174
Hamilton Area Parole, Hamilton, Ont	2,238,991		2,238,991
Western District Parole, Windsor, Ont	48,726	21,249	69,975
Windsor Area Parole, Windsor, Ont	863,395		863,395
St Catharines Parole, St Catharines, Ont	540,589		540,589
Brantford Area Parole, Brantford, Ont	467,380		467,380
Regional Headquarters, Saskatoon, Sask	21,781,341	1,471,004	23,252,345
Prairies Staff College, Saskatoon, Sask	1,131,968	11,484	1,143,452
Regional Psychiatric Centre, Saskatoon, Sask	12,730,091	757,483	13,487,574
Osborne Community Correctional Centre, Winnipeg, Man	524,554	28,115	552,669
Stony Mountain Institution, Winnipeg, Man	17,824,854	3,001,898	20,826,752
Rockwood Institution, Stony Mountain, Man	2,502,182	748,830	3,251,012
Saskatchewan Penitentiary, Prince Albert, Sask	18,411,034	1,137,225	19,548,259
Saskatchewan Farm Annex, Prince Albert, Sask	2,993,905	776,442	3,770,347
High Maximum Security Unit, Prince Albert, Sask	3,698,525	16,271	3,714,796
Oskana Community Correctional Centre, Regina, Sask	431,498	32,922	464,420
Drumheller Institution, Drumheller, Alta	16,099,671	2,039,889	18,139,560
Grierson Community Correctional Centre, Edmonton, Alta	312,026	77,989	390,015
Bowden Institution, Innisfail, Alta	17,772,665	1,095,896	18,868,561
Edmonton Institution Edmonton, Alta	15,667,278	1,490,676	17,157,954
Winnipeg Parole, Winnipeg, Man	3,352,695	79,016	3,431,711
Brandon Parole, Brandon, Man	411,350	3,253	414,603
Thunder Bay Parole, Thunder Bay, Ont	129,095		129,095
Prince Albert Parole, Prince Albert, Sask	1,088,263	59,152	1,147,415
Saskatchewan District Office, Regina, Sask	909,205	27,071	936,276
Saskatoon Parole, Saskatoon, Sask	629,537	28,501	658,038
Edmonton Parole, Edmonton, Alta	902,895	30,991	933,886
Calgary Parole, Calgary, Alta	625,165	27,215	652,380
Red Deer Parole, Red Deer, Alta	379,037	14,891	393,928
Kenora Parole, Kenora, Ont	220,452		220,452
Thompson Parole, Thompson, Man	182,712	15,620	198,332
Yellowknife Parole, Yellowknife, NWT	303,492	4,589	308,081
Regional Headquarters, Abbotsford, BC	10,004,795	2,774,095	12,778,890
Pacific Staff College, Mission, BC	1,122,126	2,993	1,125,119
William Head Institution, Victoria, BC	9,213,179	853,250	10,066,429
Matsqui Institution, Abbotsford, BC	16,117,559	1,711,535	17,829,094
Regional Psychiatric Centre, Abbotsford, BC	12,786,923	345,487	13,132,410
Mountain Prison Institution, Agassiz, BC	11,129,565	6,809,547	17,939,112
Kent Institution, Agassiz, BC	15,682,013	982,841	16,664,854
Elbow Lake Institution, Harrison Mills, BC	2,513,821	688,195	3,202,016
Ferndale Institution Mission, BC	3,002,402	299,240	3,301,642
Mission Institution, Mission, BC	11,417,575	899,430	12,317,005
Vancouver Parole, Vancouver, BC	3,335,278	27,047	3,362,325
Victoria Parole, Victoria, BC	1,859,412	33,050	1,892,462
Abbotsford Parole, Abbotsford, BC	4,491,349	126,035	4,617,384
Northern Interior District Parole Office, Prince George, BC	1,989,628	24,594	2,014,222
Total	838,324,053	88,179,660	926,503,713

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Agriculture			
Department—			
Management and Administration	1	3,353,113	
Agri-Food			
Operating	5	16,536,597	
Grains and Oilseeds			
Operating	20	299,487	
Operating	25	1,086,357	
Communications			
Department—			
Operating	1	7,276,160	
National Archives of Canada			
Program expenditures	55	2,700,000	
National Film Board			
National Film Board Revolving Fund—			
Operating loss	65	677,628	
National Library			
Program expenditures	70	2,400,000	
Consumer and Corporate Affairs			
Department—			
Operating	1	6,349,804	
Employment and Immigration			
Department—			
Corporate Management and Services			
Program expenditures	1	5,909,000	1,037,000
Employment and Insurance			
Operating	5	10,987,000	46,408,000
Grants and contributions	10		131,743,000
Immigration			
Operating	15	8,872,000	
Advisory Council on the Status of Women			
Program expenditures	25	14,310	
Status of Women—Office of the Co-ordinator			
Program expenditures	35	94,400	
Energy, Mines and Resources			
Department—			
Operating	1	9,947,866	
Environment			
Department—			
Administration			
Program expenditures	1	3,781,468	
Environmental Services			
Operating	5	36,180,570	
Parks			
Operating	20	21,962,260	
Operating	30	16,300	
External Affairs			
Department—			
Canadian Interests Abroad			
Operating	1	18,453,079	
Canadian International Development Agency			
Operating	30	3,223,150	
International Joint Commission			
Program expenditures	65	244,683	
Finance			
Auditor General			
Program expenditures	15	16,200	
Canadian International Trade Tribunal			
Program expenditures	20	1,227,689	
Office of the Superintendent of Financial Institutions			
Program expenditures	25	95,000	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Fisheries and Oceans			
Department—			
Operating	1	20,802,000	
Forestry			
Operating	1	5,929,000	
Governor General			
Program expenditures	1	878,509	
Indian Affairs and Northern Development			
Department—			
Administration			
Program expenditures	1	1,960,431	
Indian and Inuit Affairs			
Operating	5	4,240,000	
Northern Affairs			
Operating	30	463,000	
Industry, Science and Technology			
Department—			
Industry, Science and Technology			
Operating	1	5,365,761	
Federal Business Development Bank			
Program expenditures	50		812,000
Investment Canada			
Program expenditures	55	174,839	
National Research Council of Canada			
Operating	60	28,252,949	
Natural Sciences and Engineering Research Council			
Program expenditures	75	551,200	
Statistics Canada			
Program expenditures	90	9,096,778	
Justice			
Department—			
Operating	1	4,743,000	
Canadian Human Rights Commission			
Program expenditures	10	316,033	
Commissioner for Federal Judicial Affairs			
Operating	15	217,681	
Canadian Judicial Council—			
Operating	20	16,572	
Law Reform Commission of Canada			
Program expenditures	30	224,793	
Supreme Court of Canada			
Program expenditures	40	285,194	
Tax Court of Canada			
Program expenditures	45	93,000	
Labour			
Department—			
Operating	1	3,500,000	
Canada Labour Relations Board			
Program expenditures	10	70,000	
Canadian Centre for Occupational Health and Safety			
Program expenditures	15	162,000	
National Health and Welfare			
Department—			
Administration			
Program expenditures	1	6,055,330	
Health Program			
Operating	5	35,073,093	
Social Program			
Operating	20	11,314,051	
Medical Research Council			
Operating	30	250,000	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
National Revenue			
Customs and Excise			
Operating	1	18,677,000	
Taxation			
Operating	10	32,660,230	
Parliament			
House of Commons			
Program expenditures	5	1,900,000	
Library of Parliament			
Program expenditures	10	850,000	
Privy Council			
Department—			
Program expenditures	1	1,239,627	
Canadian Intergovernmental Conference Secretariat			
Program expenditures	5	67,000	
Commissioner of Official Languages			
Program expenditures	20	342,449	
Public Service Staff Relations Board			
Program expenditures	35	308,000	
Public Works			
Department—			
Services			
Public Works Revolving Fund—			
Operating loss	1	23,003,391	
National Capital Commission			
Operating	30	708,000	
Secretary of State			
Department—			
Operating	1	9,474,588	
Canadian Centre for Management Development			
Operating	10	249,000	
Ministry of State (Multiculturalism and Citizenship)			
Operating	15	1,223,800	
Public Service Commission			
Program expenditures	25	6,824,791	
Social Sciences and Humanities Research Council			
Operating	30	389,400	
Solicitor General			
Department—			
Program expenditures	1	1,810,091	
Correctional Service			
Penitentiary Service and National Parole Service	10	33,660,182	
National Parole Board			
Program expenditures	20	1,937,000	
Royal Canadian Mounted Police			
Operating	25	31,117,258	
Royal Canadian Mounted Police External Review Committee			
Program expenditures	35	35,000	
Supply and Services			
Department—			
Program expenditures	1	24,392,993	
Transport			
Department—			
Operating	1	52,856,000	
National Transportation Agency			
Operating	70	1,415,800	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Treasury Board			
Secretariat—			
Central Administration of the Public Service			
Program expenditures	1	2,620,000	
Comptroller General			
Program expenditures	25	720,749	
Veterans Affairs			
Veterans Affairs Program			
Operating	1	24,704,600	
Canadian Pension Commission			
Program expenditures	10	459,887	
Bureau of Pensions Advocates			
Program expenditures	15	1,025,996	
Total		576,412,167	180,000,000

SECTION 13

1990-91
PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS

A

Accountable advances not repaid, accounted for or recovered, **3.30**
ACCOUNTS RECEIVABLE, **4**
Agricultural Products Board, **2.59**
Agricultural Stabilization Board, **2.2**
Airports Revolving Fund, **1.2**
Atomic Energy Control Board, **2.5**

B

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children, **2.65**
Budgetary expenditure by allotment, **11.2**

C

Canada Employment and Immigration Commission, **2.9**
Canadian Transportation Accident Investigation and Safety Board, **2.19**
Canadian Centre for Occupational Health and Safety, **2.16**
Canadian Grain Commission, **2.68**
Commissions, **11.19**
Compensation payments and administration expenses (Labour), **12.6**
CONSTRUCTION AND/OR ACQUISITION, **6**
Construction and/or acquisition of land, buildings and works, **6.3**
Construction and/or acquisition of machinery and equipment, **6.22**

D

Debts, obligations and claims written off or forgiven, **3.28**
Defence Production Revolving Fund, **1.9**
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board), **12.17**
Details of expenditures by province—1988 general election (Privy Council), **12.14**
Details of expenditure by province—Next general election (Privy Council), **12.14**
Director of Soldier Settlement, **2.22**
Disclosure of long-term accounts receivable for non-tax revenue, **4.3**

E

Economic Council of Canada, **2.23**
Education leave costs, **11.42**
Ex gratia payments, **9.15**
Expenditures by institution (Solicitor General), **12.15**
Expenditures for Canadian representation at international conferences and meetings (External Affairs), **12.2**

F

Federal Court awards, **9.35**
FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, **10**
Financial assistance given to railways by the Government of Canada in 1990-91, **11.43**
FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS AND OTHER ENTITIES, **2**
FINANCIAL STATEMENTS OF REVOLVING FUNDS, **1**
Fisheries Prices Support Board, **2.26**

G

Government Telecommunications Agency Revolving Fund, **1.11**

L

Losses of $1,000 or more, **11.46**
Losses of money, **3.48**

M

Medical Research Council, **2.29**

N

National Film Board Revolving Fund, **1.15**
National Museums of Canada, **2.33**
National Research Council of Canada, **2.41**
Natural Sciences and Engineering Research Council, **2.44**
Notes to statement of accounts receivable for tax revenue, **4.2**
Nugatory payments, **9.37**

O

OTHER GOVERNMENT-WIDE INFORMATION, **11**
OTHER MISCELLANEOUS INFORMATION, **12**

P

Passport Office Revolving Fund, **1.21**
Payments of damage claims, **9.2**
PAYMENTS OF DAMAGE CLAIMS, EX GRATIA PAYMENTS, FEDERAL COURT AWARDS AND NUGATORY PAYMENTS, **9**
PROFESSIONAL AND SPECIAL SERVICES, **5**
PUBLIC DEBT CHARGES, **8**
Public Works Revolving Fund, **1.24**

Q

Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children, Board of Trustees, **2.51**

R

Race Track Supervision Revolving Fund, **1.30**
Remissions of taxes, fees and penalties, **3.2**
Report of surplus material, **11.48**
Return on investments, **11.50**

S

Salaries and allowances to Ministers of State (Privy Council), **12.13**
Salaries of parliamentary secretaries to ministers (Parliament), **12.7**
Science Council of Canada, **2.48**
Social Sciences and Humanities Research Council, **2.51**
Staff Development and Training Revolving Fund, **1.34**
Statement of accounts receivable for tax revenue, **4.2**
Statement of expenditures—General elections and by-elections (Privy Council), **12.13**
Statement of indemnities, allowances and travel expenses paid in 1990-91 (Parliament), **12.8**
SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, **3**
Supply Revolving Fund, **1.38**

T

The Director, The Veterans' Land Act, **2.55**
The National Battlefields Commission, **2.56**
TRANSFER PAYMENTS—*See related ministerial section in Volume II (Part I). For recipients or classes of recipients—See Section 7 of this volume.*
Travel expenses for Canadian representation at international conferences and meetings (External Affairs), **12.2**
Travel expenses of ministers and parliamentary secretaries, **11.54**

Volume

3

Government of Canada | Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1991

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Volume III

Canada

©Minister of Supply and Services Canada 1991

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canada Communication Group — Publishing
Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1991-3E
ISBN 0-660-14201-5

Version française est aussi disponible

For information about matters reported in this volume, contact
Policy and Corporate Information Division
Crown Corporations Directorate
Department of Finance and Treasury Board of Canada
Telephone (613) 957-0160

Version française est aussi disponible

THE PRESIDENT'S MESSAGE

I am pleased to present the eighth consolidated *Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.*

Reporting to Parliament on the affairs of Canada's Crown corporations is an essential part of the accountability framework established under Part X of the *Financial Administration Act* (FAA). This *Annual Report to Parliament* is the principal means by which the government informs Canadians about its corporate holdings. It presents comprehensive information on the mandate, performance and financial data for all parent Crown corporations and their wholly-owned subsidiaries. Information is also presented on the other corporate interests of Canada, such as entities owned jointly with another level of government or the private sector, membership interests, and international organizations.

In my 1990 report, I indicated that considerable progress had been made in more effectively managing our Crown corporations. The need to improve productivity and better manage scarce resources was recognized as a major goal for both corporate executives and government. Significant progress was made in 1990-91 towards achieving this goal and this progress reflects the government's commitment to good expenditure management. A few of the achievements in 1990-91 are discussed below.

Highlights of Achievements in 1990-91

- amendments to the *Financial Administration Act* were enacted to reinforce an effective management relationship between Crown corporations and government and to strengthen their accountability to Parliament;
- the House of Commons approved legislation providing for the wind-up of four parent Crown corporations (Canadian Livestock Feed Board, Canadian Patents and Development Limited, Harbourfront Corporation, and Mingan Associates, Ltd.); and the change of status of two parent Crown corporations (Canada Harbour Place Corporation and Canada Museums Construction Corporation Inc.);
- the government initiated the privatization of Petro-Canada, and sold 19.5 per cent of the corporation to the private sector. The initial public share offering was completed in July 1991;
- in the 1991 federal Budget, the government announced that it will sell its shares in Telesat Canada, sell CN's oil and gas division, CN Exploration, and wind up Petro-Canada International Assistance Corporation;
- improved operating efficiencies led to a reduction of approximately 6,000 employees on Crown corporation payrolls since 1989-90;
- financing required from the Government of Canada by means of budgetary funding increased only marginally in 1990-91. Over the last five years, this funding has declined by about $0.5 billion or 11 per cent, in 1986 constant dollars;
- financing required through borrowings from the Government of Canada continued to decrease in 1990-91. Over the last five years, there has been a decline of $2.3 billion (in current dollars) or 14 per cent, in the indebtedness of Crown corporations to the Government of Canada;
- Crown corporation profits increased substantially to reach $503 million. Dividends and other contributions to the Government of Canada increased by 41 per cent over the previous year, reaching $210 million in 1990-91.

Further details of these and other developments are presented in Part I Section I of this report, **Overview of the Crown Corporation Portfolio.**

Additional Information in This Report

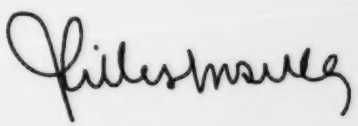
Pursuant to the amendments to the *Financial Administration Act* passed into law on May 8, 1991, my previous *Quarterly Report to Parliament on Tablings of Summaries and Annual Reports for Crown Corporations* is now required to be presented annually. This information appears in Part II of this report.

Continued Commitment to Effective Management

Solid progress has been made in promoting sound management of Canada's corporate interests. Moreover, the recent changes to Part X of the FAA will help build on the momentum achieved thus far.

In light of the current fiscal framework, Crown corporations have also been asked, as employers, to comply with the spirit of the government's wage restraint policy. Moreover, the Chief Executive Officers and chairpersons of Crown corporations will see their salaries frozen in 1991-92 and will not receive performance pay for this period.

Crown corporations will continue to play an important role in Canada's economy and public life, not only by delivering key goods and services, but through their important contributions to our national identity. As we face the difficult challenges of the 1990s, our Crown corporations must continue to accomplish their public policy goals through the most cost-efficient means. Their current contribution to federal deficit reduction will help us ensure a prosperous future for all Canadians.



Gilles Loiselle

Ottawa, Ontario
November 8, 1991

INTRODUCTION

The President of the Treasury Board's Annual Report to Parliament

The President of the Treasury Board's Annual Report to Parliament summarizes the businesses and activities of all parent Crown corporations and the other corporate interests of the Government of Canada. It includes listings of all Crown corporations and of all corporations of which any shares are held by, on behalf of, or in trust for the Crown or any Crown corporation. In addition to individual audited financial statements for the parent Crown corporations, aggregated employment and financial data, including borrowings of parent Crown corporations, and other information are provided. The Report is divided into four parts:

Part I provides consolidated financial data on all parent Crown corporations, as reported by them at their financial year-end falling on or before July 31, 1991. It also provides other corporation-specific and aggregated information and lists the subsidiaries of Crown corporations. This year, an overview of the portfolio of parent Crown corporations has been added.

Part II reports on the tablings in Parliament of corporate plan and budget summaries and annual reports for each parent Crown corporation.

Part III lists all other corporate interests of Canada other than Crown corporations, and provides supplementary information about them.

Part IV contains the audited financial statements for each of the parent Crown corporations.

The Report responds to Sections 151(1) and 152(1) of Part X of the *Financial Administration Act*. During the upcoming year the advantages of releasing the Annual Report as a separate publication to replace Volume III of the Public Accounts will be evaluated. This year, it is being tabled as a separate Annual Report to Parliament and will also be included as Volume III of the Public Accounts of Canada which are referred to the Standing Committee on Public Accounts for review.

Statement of Responsibility

This Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada is prepared under the direction of the President of the Treasury Board by the Crown Corporations Directorate of the Department of Finance and Treasury Board Secretariat. It responds to requirements of the *Financial Administration Act* that a consolidated report on the businesses and activities of parent Crown corporations, including information on all Crown corporations and other corporate interests of Canada, be tabled in Parliament.

ANNUAL REPORT TO PARLIAMENT ON CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS OF CANADA

TABLE OF CONTENTS

	Page
The President's Message	iii
Introduction	v
PART I Businesses and Activities of Parent Crown Corporations	**I**
Introduction	I — 3
1. Overview of the Crown Corporation Portfolio	I — 6
2. Summary Financial Information and Employment Data:	
Description of Tables and Definitions	I — 15
Table 1. Financial Position and Employment	I — 16
Table 2. Net Earnings (Loss), Cash Flow and Financing Activities	I — 18
Table 3. Comparison of Financial Position with Recorded Investment of Government	I — 20
Notes to Tables 1, 2 and 3	I — 23
3. Summary Pages for Each Parent Crown Corporation	I — 25
4. Listings of Crown Corporations and their Investments:	
4.1 Statistical Summary of Crown Corporations and their Investments	I — 91
4.2 Listings of Parent Crown Corporations with their Wholly-Owned Subsidiaries, Other Subsidiaries and Associates	I — 92
Notes to Listings of Parent Crown Corporations and their Corporate Holdings	I — 99
4.3 Changes to the Listings During the Year	I — 100
PART II Tablings in Parliament: Summaries and Annual Reports For Parent Crown Corporations	**II**
Introduction	II — 3
Tablings in Parliament	II — 4
Notes to Table	II — 13

PART III Other Corporate Interests of Canada ..... **III**

Introduction ..... III — 3

1. Listings of the Other Corporate Interests of Canada:

1.1 Statistical Summary of the Other Corporate Interests of Canada ..... III — 4

1.2 Listing of Joint and Mixed Enterprises ..... III — 5

1.3 Listing of Other Entities ..... III — 6

1.4 Listing of International Organizations ..... III — 8

1.5 Changes to the Listings During the Year ..... III — 9

2. Information about Other Corporate Interests of Canada:

2.1 Joint and Mixed Enterprises ..... III — 10

2.2 Other Entities ..... III — 12

2.3 International Organizations ..... III — 19

PART IV Audited Financial Statements for Each Parent Crown Corporation ..... **IV**

PART I

BUSINESSES AND ACTIVITIES OF PARENT CROWN CORPORATIONS

PART I

BUSINESSES AND ACTIVITIES OF PARENT CROWN CORPORATIONS

Introduction

Part I of this Annual Report is a compilation of the financial affairs of 58 parent and three acting parent Crown corporations at their financial year-ends, including:

- the 50 parent Crown corporations contained in the listings of Schedule III of the FAA, that is, 35 in Part I and 15 in Part II;
- eight parent Crown corporations which, by s. 85(1) of the FAA, are exempt from the provisions of divisions I to IV of Part X of the FAA.
- three subsidiaries of listed corporations which, by Orders pursuant to s. 86(2) of the FAA, report their affairs as if they were parent Crown corporations: Canada Lands Company (Mirabel) Limited, Old Port of Montreal Corporation Inc., and Petro-Canada International Assistance Corporation.

It consists of four sections:

1. **Overview of the Crown Corporation Portfolio**

   - The **Overview of the Crown Corporation Portfolio** identifies the industries within which the corporations operate, and presents a summary of the major events affecting Crown corporations during the past year including an assessment of underlying trends and performance.

2. **Summary Financial Information and Employment Data**

   - **Table 1** presents financial and employment data for each parent Crown corporation as at the corporation's year-end.
   - **Table 2** provides data on the net earnings (loss), cash flow and financing activities as at each parent Crown corporation's year-end.
   - **Table 3** compares the financial position of parent Crown corporations with the total recorded investment of government as at March 31, 1991, the federal government's fiscal year-end. The table segregates Canada's investments into loans and advances, and investment in these corporations.

     Note: The Bank of Canada is excluded from the summary tables because of the unique nature of its operations.

3. **Summary Pages for each Parent Crown Corporation**

   - This section contains a summary page for each parent Crown corporation. Each page summarizes the corporation's financial performance for the past five years, and presents basic information about the corporation's mandate and background, along with general corporate data.

4. Listings of Crown Corporations and their Investments

The *Financial Administration Act* states that the Report of the President shall include a list naming, as of a specified date, **all Crown corporations** of which any shares are held by, on behalf of, or in trust for the Crown or any Crown corporation.

- The **Statistical Summary of Crown Corporations and their Investments** presents the number of parent Crown corporations, subsidiaries and associates on a comparative basis with those of the previous year.

These listings are grouped as:

- **Listings of Parent Crown Corporations with their Wholly-owned Subsidiaries, Other Subsidiaries and Associates**. Any change in the status of these corporations between their respective corporate year-ends and July 31, 1991 is noted in a footnote.

- **Changes to the Listings During the Year** shows the names of parent Crown corporations and changes in their holdings, e.g, subsidiaries and associates deleted or added to the listings, since the last Annual Report. The changes are measured from their previous corporate year-end.

1. OVERVIEW OF THE CROWN CORPORATION PORTFOLIO

The following section presents a current and retrospective review of the structure, performance and activities of the parent corporations in the federal Crown corporation portfolio.

I SECTORAL OVERVIEW

CHART A, Portfolio of Parent Crown Corporations by Sector, presents the individual Crown corporations in the portfolio in relation to seven sectors of the economy: transportation, energy and resources, agriculture and fisheries, development and construction, government services, culture, and financial intermediaries. The portfolio consists of 58 parent corporations, and three Crown corporations -- Canada Lands Company (Mirabel) Limited, Old Port of Montreal Corporation Inc., Petro-Canada International Assistance Corporation -- that have been directed to report as parent corporations.

In aggregate, Crown corporations' total assets of $80.5 billion in 1990-91 were concentrated in the government services and finance sectors, which together accounted for 67 per cent of the total. Excluding the Bank of Canada, total assets amounted to $55.3 billion.

Total employment stood at 134,803 for the 1990-91 reporting period, and was concentrated in the transport and government services sectors which together accounted for 72 per cent of the total. Canadian National Railway Company (CN) in the transport sector and Canada Post Corporation, in government services, provided over 62 per cent of all Crown corporation employment during this period.

II PORTFOLIO RATIONALIZATION

The 1991 federal Budget reaffirmed the government's commitment to privatization and announced that future net proceeds from the sale of Crown corporations would go to the Debt Servicing and Reduction Account, which will be used for deficit reduction.

In the twelve-month period ending July 31, 1991, the government:

- announced in the February 26, 1991, Budget its intention to sell CN's oil and gas operation, CN Exploration;
- announced on June 11, 1991, its intention to accept an offer for the sale of Nordion International Inc.;
- completed the sale of over 42 million shares of Petro-Canada at $13 each on July 3, 1991;
- completed the sale of 10.4 million shares of Cameco Corporation at $12.50 each on July 11, 1991.

As well, the government tabled Bill C-38, the *Telesat Canada Reorganization and Divestiture Act* on October 23, 1991, to sell its shares in Telesat Canada. The government is also seeking a purchaser for Theratronics International Limited.

Bill C-8, *The Crown Corporations Dissolution or Transfer Authorization Act*, which was passed by the House of Commons and referred to the Senate in May 1991, provides for a change in status for six Crown corporations: four Crown corporations -- the Canadian Livestock Feed Board, Canadian Patents and Development Limited, Harbourfront Corporation and Mingan Associates, Ltd. -- will be wound up and the ownership of Canada Harbour Place Corporation and the Canada Museums Construction Corporation Inc. will be transferred to other federal entities. The 1991 Budget also announced that Petro-Canada International Assistance Corporation would be wound up.

Since the May 1985 federal Budget, which announced the government's intention to privatize Crown corporations and other holdings no longer requiring public ownership, twenty privatization initiatives have been undertaken and nine corporations have been wound up.

Chart A

PORTFOLIO OF PARENT CROWN CORPORATIONS BY SECTOR

(At the corporate year-ends, falling on or before July 31, 1991)

Transport
Assets: $10.1 b Employment: 47,494

- Canadian National Railway Company
- Canada Ports Corporation
- Local Port Corporations (7)†
- Marine Atlantic Inc.
- Pilotage Authorities (4) †
- St. Lawrence Seaway Authority, The
- VIA Rail Canada Inc.

Energy and Resources
Assets: $8.6 b Employment: 17,215

- Atomic Energy of Canada Limited
- Cape Breton Development Corporation
- Petro-Canada ✓
- Petro-Canada Limited ‡

Agriculture and Fisheries
Assets: $5.9 b Employment: 593

- Canadian Dairy Commission
- Canadian Livestock Feed Board★
- Canadian Saltfish Corporation
- Canadian Wheat Board, The
- Freshwater Fish Marketing Corporation

Development and Construction
Assets: $0.4 b Employment: 1,085

- Canada Harbour Place Corporation ★
- Canada Lands Company Limited ~
- Canada Museums Construction Corporation ★
- Defence Construction (1951) Limited
- Harbourfront Corporation ★
- National Capital Commission

Government Services
Assets: $29.7 b Employment: 50,170

- Bank of Canada
- Canada Development Investment Corporation
- Canada Post Corporation
- Canadian Commercial Corporation
- Canadian Patents and Development Limited ★
- Royal Canadian Mint
- Standards Council of Canada

Cultural Sector Corporations
Assets: $1.3 b Employment: 12,240

- Canada Council
- Canadian Broadcasting Corporation
- Canadian Film Development Corporation
- Canadian Museum of Civilization
- Canadian Museum of Nature
- National Arts Centre Corporation
- National Gallery of Canada
- National Museum of Science and Technology

Financial Intermediaries
Assets: $24.5 b Employment: 5,462

- Canada Deposit Insurance Corporation
- Canada Mortgage and Housing Corporation
- Enterprise Cape Breton Corporation
- Export Development Corporation
- Farm Credit Corporation
- Federal Business Development Bank

Inactive
Assets: Negl. Employment: 0

- CN (WI) Steamships Ltd.
- Mingan Associates Ltd. ★
- Teleglobe Canada

Other
Assets: $0.03 b Employment: 544

- Canadian Institute for International Peace and Security
- International Centre for Ocean Development
- International Development Research Centre

LEGEND

† The Local Port Corporations include: Halifax; Montreal; Prince Rupert; Quebec; Saint John; St. John's and Vancouver. The Pilotage Authorities are the Atlantic, Great Lakes, Laurentian and Pacific authorities.

✓ Subsequent to the corporate year-end of Petro-Canada (December, 1990), an initial public offering was completed on July 3, 1991 for 19.5% of the corporation. The corporation is therefore no longer a parent Crown corporation as of this date.

‡ Petro-Canada International Assistance Corporation, a wholly-owned subsidiary of Petro-Canada Limited, was requested by Order in Council to report as if it were a parent Crown corporation. The 1991 federal Budget announced that it would be wound up.

★ Bill C-8 will provide for a change in status for these six corporations: the wind up of four corporations and transfer of ownership of two more to other entities.

~ Canada Lands Company (Mirabel) Limited and Old Port of Montreal Corp. Inc., wholly-owned subsidiaries of Canada Lands Company Limited, were requested by Order in Council to report as if they were parent Crown corporations. As of March 31, 1991, the former corporation ceased operations as its mandate has now been fulfilled and is therefore no longer acting on this basis.

b billions of dollars

III ENHANCING FINANCIAL AND OPERATING PERFORMANCE: A FIVE-YEAR RETROSPECTIVE

Employment

CHART B, Employment, illustrates the decline in full-time Crown corporation employment during the last five years, from 183,000 in 1986-87 to about 135,000 in 1990-91, a decrease of 26 per cent. This reduction results from two key elements of the government's fiscal agenda -- the privatization or dissolution of corporations no longer fulfilling public policy objectives, and increased operational efficiencies in Crown corporations. Approximately 58 per cent of the net decline in Crown corporation employment over the last five years is attributable to privatization and 42 per cent to efficiency gains. Efficiency gains led to employment reductions of 6,000 among the Crown corporations since 1990.

Profits and Cash Flow

Fifteen of Canada's Crown corporations operate in a commercial and competitive environment. They are listed under Part II of Schedule III of the *Financial Administration Act* (FAA). Despite the impact of the recession, these commercial parent Crown corporations generated profits of $227 million in 1990-91, compared to $137 million in 1989-90, and maintained a cash flow of $1.2 billion in 1990-91 consistent with 1989-90.

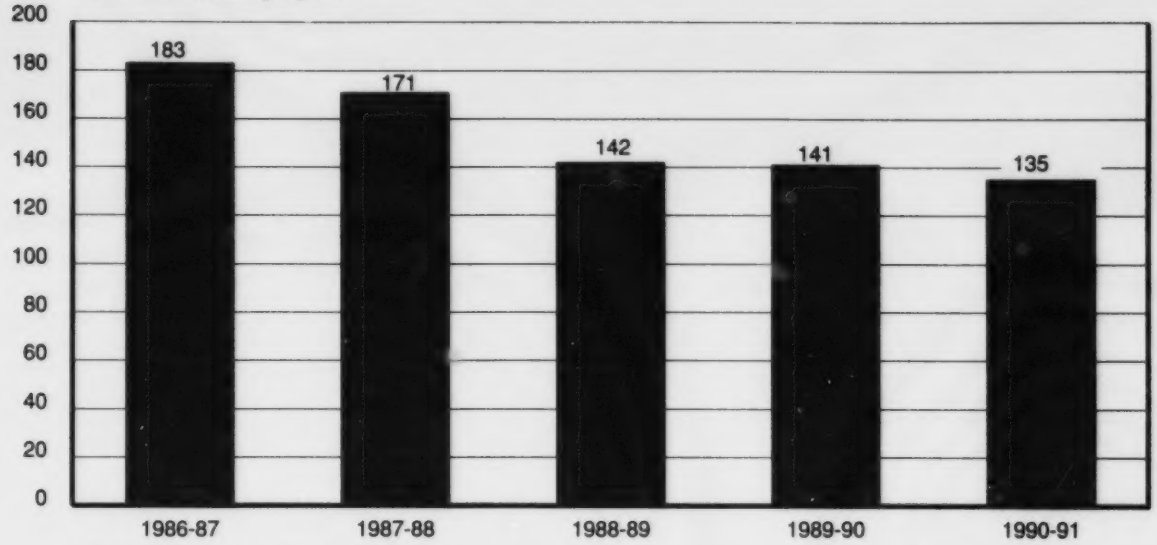
Dividends

Dividends and other contributions to Canada paid or declared by Crown corporations in 1990-91 totalled $210 million, an increase of 41 per cent over the previous year. Of the fifteen commercial Crown corporations, which normally would be expected to generate profits, twelve paid dividends or made other contributions to Canada in 1990-91 compared to nine corporations in 1989-90. The largest contributions were made by: Canada Ports Corporation and the Local Ports Corporations ($98 million); Canada Post Corporation ($60 million); and Petro-Canada ($35 million).

Budgetary Payments from Canada

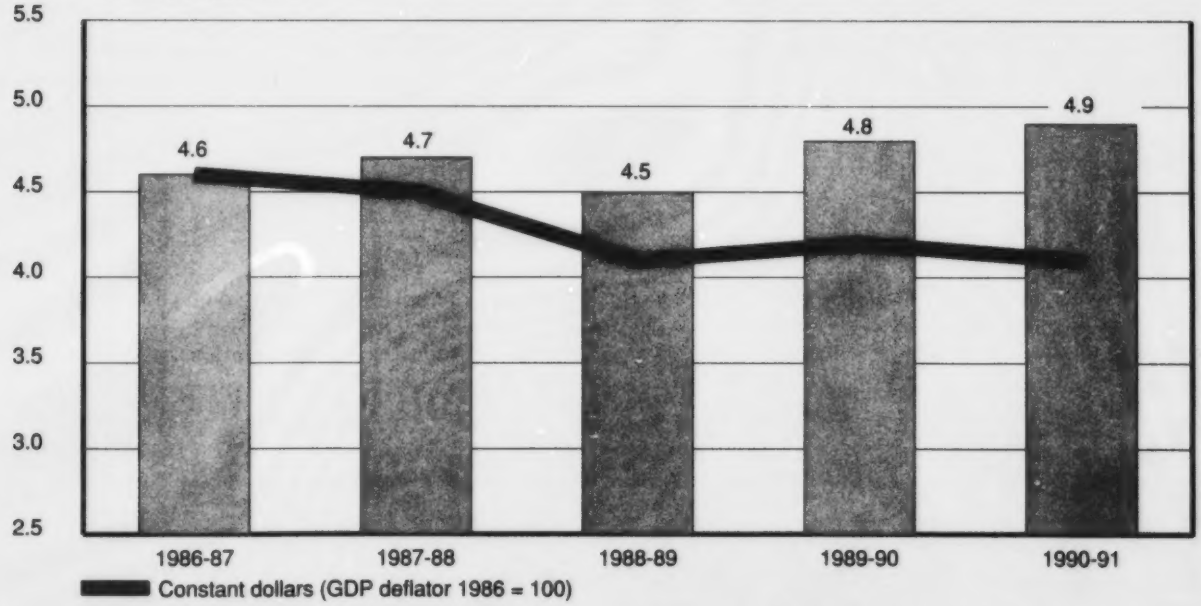
Thirty-eight parent Crown corporations received appropriations from Canada to cover program costs or capital expenditures in 1990-91. As a whole, payments to these corporations increased marginally by 1 per cent in 1990-91 to $4.9 billion from $4.8 billion in 1989-90, as depicted in **CHART C, Budgetary Appropriations.** Over the last five years, budgetary funding, in 1986 constant dollars, has declined by 11 per cent.

Chart B : **EMPLOYMENT***
1986-87 TO 1990-91
in thousands of employees



* Includes Bank of Canada employment
Source: Annual reports of Crown corporations and other sources.

Chart C : **BUDGETARY APPROPRIATIONS**
1986-87 TO 1990-91
in billions of dollars



Source: Audited financial statements of Crown corporations, found in part IV of this report.

Borrowings

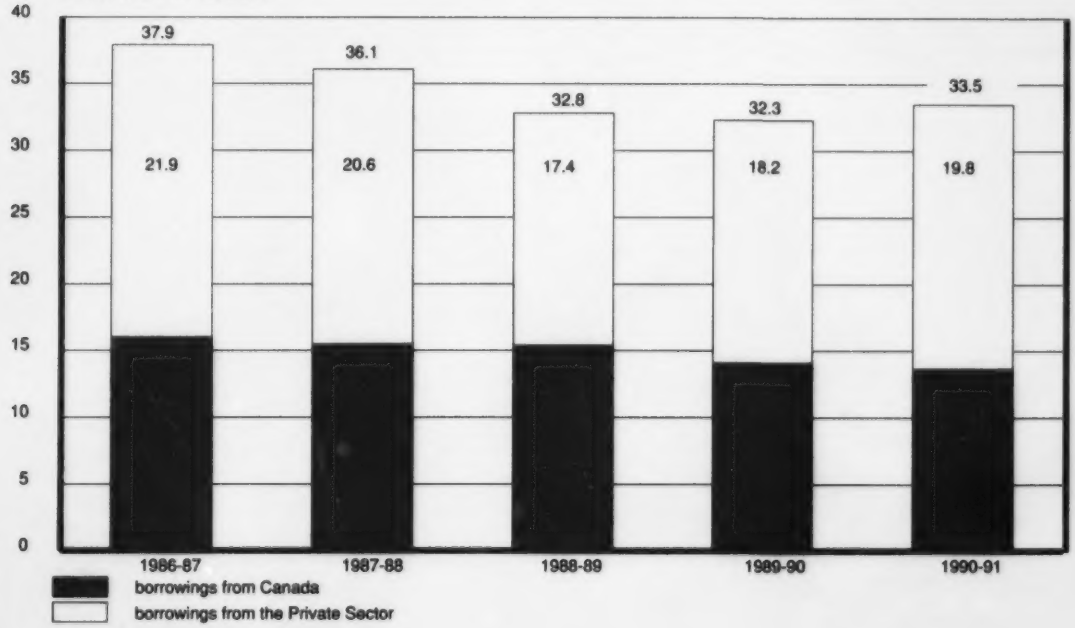
CHART D, Total Borrowings by Crown Corporations, illustrates that, over the last five years, total borrowings outstanding by Crown corporations have declined to $33.5 billion in 1990-91, a 13 per cent decline from the level of $37.9 billion in 1986-87. Borrowings from Canada continued their downward trend, from $16 billion in 1986-87 to $13.7 billion in 1990-91.

Government of Canada's Investment

Canada's financial interest in Crown corporations at March 31, 1991, was $22.4 billion (before a consolidation adjustment and allowance for valuation). Over the last five years, loans, investments and advances by the government to Crown corporations have decreased by $ 3.0 billion or 12 per cent. Further details may be found in Volume I of the *Public Accounts of Canada*, Section 6.

Chart D : **TOTAL BORROWINGS BY CROWN CORPORATIONS***
1986-87 TO 1990-91

in billions of dollars



* Excluding Bank of Canada.

Source: Audited financial statements of Crown corporations, found in part IV of this report.

IV SELECTED CORPORATE HIGHLIGHTS

Highlights of significant corporate developments during 1990-91 include:

Atomic Energy of Canada Limited (AECL) announced a new contract at the end of 1990 with the Korea Electric Power Corporation to build a new nuclear power reactor, Wolsung 2. This will involve twinning the existing Wolsung 1 with another 600 MW unit. The project will require $400 million in Canadian design, engineering and equipment, the bulk of which will come from the private sector. During 1990, AECL was invited to negotiate with Romania for a new contract to complete the first of its partially-built Candu reactors.

Canada Deposit Insurance Corporation continued to reduce the deficiency in the Deposit Insurance Fund, from a deficit of $0.85 billion in 1989 to $0.6 billion in 1990 -- an improvement of 25 per cent. Over the last five years, the deficiency has come down by 48 per cent, from a high of $1.25 billion in 1986. The corporation's objective is to eliminate the Deposit Insurance Fund deficit by 1994.

Canada Development Investment Corporation (CDIC): In July 1991, Cameco Corporation, which was 38.5 per cent owned by Canada Eldor Inc., (a CDIC subsidiary), and the Government of Saskatchewan (61.5 per cent) through the Saskatchewan Mining and Development Corporation, undertook an initial public offering of 20 per cent of its shares. The intention is to sell the remaining shares to the public by 1995, market conditions permitting. Canada Development Investment Corporation also commenced the sale processes for Nordion International Inc. and Theratronics International Limited during 1990-91.

Canada Lands Company (Mirabel) Limited ceased operations on March 31, 1991. Steps are being taken to dissolve the corporation as its mandate has now been fulfilled. As of April 25, 1991, it will no longer report as an acting parent Crown corporation.

Canada Mortgage and Housing Corporation (CMHC) has continued to assist in providing affordable, suitable and adequate shelter for Canadians. Its commitment to assist 42,000 new social housing units in 1990-91 brought the total number of housing units receiving subsidies to over 640,000. In addition, its Mortgage Insurance Fund continued to assist private sector market housing and operated on a self-sufficient basis, earning $117 million of net income during 1990 and increasing its year-end surplus to $164 million.

Canada Ports Corporation and the seven Local Port Corporations reported record revenues of $180 million from their operations in 1990. Part of the increase can be attributed to a rebound in the volume of grain handled across the Ports Canada system after the slump brought on by the 1988-89 drought. Traffic volumes were up at most of the Ports Canada ports, most noticeably at Vancouver, Québec and Montreal. In the 1990 federal Budget, the government requested that Canada Ports Corporation and the Local Port Corporations pay dividends of about $100 million as a contribution towards federal deficit reduction in 1990. This contribution was received in 1990-91.

Canada Post Corporation recorded a $14 million profit for 1990-91, the third consecutive profitable year for the corporation, and paid a dividend to the government of $60 million in 1990-91 and subsequently $5.7 million in June 1991. Nearly 10 billion pieces of mail were delivered in 1990-91, an increase of 6 per cent from 1989-90, and 97 per cent of properly-prepared letter mail was delivered on time.

Canadian Broadcasting Corporation (CBC) undertook a corporate reorganization to remove unnecessary duplication, delegate responsibility and accountability, and foster more efficient and effective management. In the process, the 1990-91 budget was reduced by $35 million. A further restructuring and expenditure reduction plan was announced on December 5, 1990 in order to meet a projected $108 million shortfall in fiscal year 1991-92. The measures included restructuring regional television services, ceasing local production in three television stations and downsizing eight others, recovering the cost of carrying the Parliamentary channels and Radio Canada International, and reducing the work force by approximately 1,100 positions.

Canadian National Railway Company (CN): The corporation's net income declined to $7.7 million from $205.8 million in 1989. This was attributable to the economic downturn, lower export trade by many railway customers, and continuing competition from the trucking industry. Despite this, the company did succeed in further reducing its long-term debt during 1990, from $1.87 billion to $1.76 billion.

The ***Export Development Corporation*** (EDC) and Canadian exporters faced difficult circumstances during 1990 due to a slowdown in world economies, the Persian Gulf crisis and aggressive use of concessional financing by other exporting countries. Debt problems in developing countries resulted in a $304 million increase in EDC's non-performing loans. In spite of this, EDC increased its business volume by 7 per cent to $6.1 billion, and after providing $96 million for loan losses and insurance claims, earned a small profit of $6.3 million compared to a loss in the previous year of $198.8 million.

Farm Credit Corporation (FCC) continues to manage its recovery in the midst of on-going challenging business conditions. In accordance with its 1988 Recovery Plan, $200 million of Consolidated Revenue Fund debt was converted to equity in 1990-91, in addition to the $600 million converted the previous year. The Recovery Plan contributed to improved financial performance resulting in a net income of $20 million for 1990-91, its first profit since 1981-82. The Corporation is making progress in reducing arrears by working cooperatively with farmers and the Farm Debt Review Boards.

Marine Atlantic Inc. held its 1990-91 operating subsidy at $120 million, without reductions in service to the public. This was achieved largely through greater operating efficiency and productivity improvements, including a reduction of 100 employees, mostly at head office.

Museums: On July 1, 1990, the *Museums Act* established four new parent Crown corporations (the ***Canadian Museum of Civilization, Canadian Museum of Nature, National Gallery of Canada***, and ***National Museum of Science and Technology***). Previously, all four had been part of the National Museums Corporation. The corporations released their first annual reports and audited financial statements for the nine-month period ending March 31, 1991.

Petro-Canada's net income increased to $181 million in 1990 from $20 million in the previous year, while its cash flow rose by 37 per cent to $621 million. This improvement was aided by the rise in oil prices following the 1990 invasion of Kuwait, to an average of U.S. $24.50 per barrel from U.S. $19.58 per barrel in 1989. Other significant events during the year included the acquisition of ICG Propane Inc. and the start of construction on Hibernia in which the company has a 25 per cent interest. In July, 1991 the first tranche of Petro-Canada's privatization was completed with the sale of 19.5 per cent of Petro-Canada's shares for total proceeds of $546 million. Petro-Canada strengthened its capital structure by using the net proceeds of the initial public offering to reduce its short-term debt.

The ***Royal Canadian Mint*** (RCM) continued to report profits, and ended 1990 with net income of $10.4 million, a 33 per cent increase from the $7.8 million reported in 1989. During 1990, the RCM paid dividends totalling $2.3 million to the Government of Canada (based on 1989 earnings).

VIA Rail Canada Inc.: During the past year, VIA operated a smaller, restructured network at reduced cost to the taxpayer. At the same time, improvements in productivity, performance and quality of service were realized. VIA received $382 million in budgetary payments during 1990, compared to $532 million in the previous year.

V GOVERNMENT POLICIES AFFECTING CROWN CORPORATIONS

As instruments of public policy, Canada's Crown corporations are expected to comply with the spirit of the government's broader policies. In particular, Crown corporations are required to implement two government policies: official languages and employment equity.

With respect to **official languages**, the Treasury Board Secretariat is working jointly with Crown corporations to ensure implementation of the *Official Languages Act* adopted in 1988, most notably through official languages agreements. A total of $2.6 million was allocated (under the terms of section 109 of the *Official Languages Act*) to projects developed by Crown corporations in 1990-91. Designed to assist Crown corporations to meet their obligation to create a workplace conducive to the use of both English and French as languages of work in prescribed areas of the country, the program has funded projects totalling over $10 million in the three years since the promulgation of the Act. The President of the Treasury Board tables an Annual Report to Parliament on the status of official languages programs in all federal institutions, including Crown corporations.

As regards **employment equity**, Crown corporations and other federally regulated employers with 100 employees or more are required under the *Employment Equity Act* to implement employment equity and to report annually on the results to the Minister of Employment and Immigration. Detailed statistical data on employment equity in Crown corporations and other federally regulated business organizations are published in the **Annual Report to Parliament on Employment Equity**, tabled by the Minister of State for Employment and Immigration.

On March 31, 1991, the Treasury Board Secretariat completed its six-year project of assisting and advising Crown corporations in the development, implementation and analysis of employment equity strategies. Moderate progress has been made in increasing the representation of the four designated groups -- women, visible minorities, persons with disabilities and aboriginal peoples -- over the six-year period. Although Crown corporations are no longer required to provide an annual employment equity action plan to the Treasury Board, the requirement to report under the *Employment Equity Act* remains in place.

2. Summary Financial Information and Employment Data

Financial Information and Employment Data: Description of Tables 1 and 2

Tables 1 and 2, summarize financial data, including employment and aggregate borrowings by corporations, as of their financial year-ends,falling on or before July 31, 1991, in accordance with the requirement in subsection 151(3)(b) of the *Financial Administration Act* (FAA). The year-ends of the corporations vary (i.e. March, April, July, August and December) and the data for individual corporations is from the most current year-end on or preceding July 31. The audited financial statements for each Crown corporation, from which the data was extracted, are found in Part IV of this report.

Reporting of data is based on the following definitions:

- **Liabilities** (current and long-term) include obligations (defined as short-term and long-term borrowings and capital leases) and other liabilities (accounts payable, accruals, and deferrals and other). The sum of current and long-term liabilities is the total liabilities.
- **Shareholder's Equity** represents the equity of Canada. For some corporations, the excess of assets over liabilities is not deemed to be Equity of Canada because of the nature of their operations.
- **Employment** is the number of employees as at the financial year-end of the corporation. The data relate to full-time employment in all parent Crown corporations listed in the *Financial Administration Act* and their wholly-owned subsidiaries at corporate year-end, as provided by the corporations.
- **Net Earnings (Loss)** is after taxes, where applicable, and all extraordinary items. In some cases, net earnings (loss) is "Excess of Parliamentary appropriation over cost of operations".
- **Cash Flow** from operations is defined as Net Earnings (Loss) from operations plus or minus items not requiring cash outlay for example, depreciation, amortization, gain on disposal of assets, etc.
- **Changes to Obligations,** also called changes in net borrowings, includes changes during the financial period in outstanding long-term and short-term borrowings and capital leases.
- **Budgetary Funding from Canada** comprises Parliamentary appropriations given to the parent Crown corporations and their wholly-owned subsidiaries for capital and operating purposes. Payments for which a class or kind of recipient is eligible are excluded from these data. (An example of such an exclusion is payments to railways under the *Maritime Freight Rates Act*).

Comparison of Financial Position With Recorded Investment of Government: Description of Table 3

This table compares the financial position of each parent Crown corporation with the total recorded investment of the government in these corporations as at March 31, 1991, the government's year-end. The information is drawn from Volume I of the Public Accounts of Canada and is based on the financial statements for each Crown corporation. Since more than one-half of the corporations have other than March 31 year-ends, most of the data have been obtained from unaudited financial statements.

Reporting of data is based on the following definition:

- **Loans and Advances, and Investments** represent amounts recorded as assets (financial claims represented by debt instruments and ownership interests) in the accounts of Canada.

Table 1

FINANCIAL POSITION AND EMPLOYMENT OF PARENT CROWN CORPORATIONS
(at corporate year-end, falling on or before July 31, 1991; $ million)

Corporations	Year-end	Total Assets	Current Liabilities	Long-term Liabilities	Shareholder's Equity	Employment[6]
FAA Schedule III-I:						
Atlantic Pilotage Authority	December 31	2.4	0.9	0.5	0.9	77
Atomic Energy of Canada Limited	March 31	957.2	172.7	564.1	220.4	4,531
Canada Deposit Insurance Corporation[7]	December 31	643.6	279.4	1,006.7	(642.6)	65
Canada Harbour Place Corporation	March 31	65.7	0.4	nil	65.2	26
Canada Lands Company Limited	March 31	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3]	March 31	0.5	0.3	nil	0.2	nil
Canada Lands Company (Mirabel) Limited[1]	March 31	0.6	0.6	nil	nil	nil
Canada Mortgage and Housing Corporation						
Corporate Account	December 31	9,056.8	494.8	8,512.0	50.0	3,002
Minister's Account	December 31	nil	nil	nil	nil	—
Mortgage Insurance Fund	December 31	1,106.2	7.5	934.4	164.4	—
Mortgage-Backed Securities Guarantee Fund	December 31	11.4	nil	8.1	3.3	—
Home Improvement Loan Insurance Fund	December 31	1.3	nil	nil	1.3	—
Rental Guarantee Fund	December 31	16.7	nil	nil	16.7	—
Canada Museums Construction Corporation Inc.	March 31	6.3	6.6	ni'	(0.3)	10
Canadian Commercial Corporation	March 31	986.2	940.0	0.9	45.3	95
Canadian Dairy Commission	July 31	232.4	90.6	141.8	nil	71
Canadian Livestock Feed Board	March 31	1.9	2.3	nil	(0.4)	24
Canadian Museum of Civilization	March 31	23.7	9.7	3.1	10.9	475
Canadian Museum of Nature	March 31	5.8	3.1	1.9	0.8	255
Canadian National (West Indies) Steamships, Ltd.	December 31	1.7	nil	0.3	1.3	nil
Canadian Patents and Development Limited	March 31	1.9	0.9	nil	1.0	8
Canadian Saltfish Corporation	March 31	8.4	33.8	0.2	(25.6)	28
Cape Breton Development Corporation	March 31	411.3	68.8	nil	342.5	2,850
Defence Construction (1951) Limited	March 31	2.4	2.4	2.5	(2.4)	244
Enterprise Cape Breton Corporation	March 31	18.7	2.0	nil	16.7	50
Export Development Corporation	December 31	7,040.2	3,102 1	3,151.9	786.1	530
Farm Credit Corporation	March 31	3,810.4	727.6	2,936.2	146.6	719
Federal Business Development Bank	March 31	2,789.2	437.0	1,984.1	368.0	1,096
Freshwater Fish Marketing Corporation	April 30	18.6	14.6	0.6	3.4	40
Great Lakes Pilotage Authority, Ltd.	December 31	2.8	2.3	3.3	(2.8)	100
Harbourfront Corporation	March 31	20.8	3.5	2.2	15.1	6
International Centre for Ocean Development	March 31	2.7	2.5	nil	0.2	58
Laurentian Pilotage Authority	December 31	5.1	5.7	0.7	(1.3)	267
Marine Atlantic Inc.	December 31	484.1	71.8	411.2	1.1	3,228
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil	nil
National Capital Commission	March 31	350.9	26.5	7.0	317.4	750
National Gallery of Canada	March 31	22.7	9.9	3.8	9.0	258

National Museum of Science and Technology	March 31	11.1	5.0	1.1	5.0	186
Old Port of Montreal Corporation Inc.[1]	March 31	6.1	5.9	0.3	nil	49
Pacific Pilotage Authority	December 31	4.0	1.6	0.5	1.8	175
Petro-Canada International Assistance Corporation[1,2]	March 31	0.1	0.1	nil	negl.	28
St. Lawrence Seaway Authority, The	March 31	593.5	14.0	13.2	566.3	918
Jacques Cartier and Champlain Bridges Incorporated[3]	March 31	23.5	4.4	0.4	18.7	36
Seaway International Bridge Corp. Ltd.[3]	December 31	0.8	0.6	0.2	negl.	18
Standards Council of Canada	March 31	2.1	0.8	0.3	1.0	52
VIA Rail Canada Inc.	December 31	931.8	197.4	71.0	663.4	4,525
Total FAA Schedule III-I corporations		29,683.5	6,750.1	19,764.5	3,168.7	24,850
FAA Schedule III-II:						
Canada Development Investment Corporation	December 31	620.8	344.7	464.9	(188.9)	10
Canada Ports Corporation	December 31	124.2	20.2	6.6	97.3	160
Canada Post Corporation	March 31	2,662.0	739.6	477.4	1,444.9	46,967
Canadian National Railway Company	December 31	7,028.3	1,307.3	2,175.4	3.545.6	36,977
Halifax Port Corporation	December 31	70.0	4.4	3.4	62.1	95
Montreal Port Corporation	December 31	231.2	24.7	11.0	195.5	494
Petro-Canada	December 31	7,278.0	1,882.0	2,725.0	2,671.0	9,806
Canertech Inc.[3]	December 31	n.a	n.a	n.a	n.a	n.a
Petro-Canada Ltd.[5]	December 31	—	—	—	nil	nil
Port of Quebec Corporation	December 31	67.8	10.2	1.0	56.6	105
Prince Rupert Port Corporation	December 31	112.0	3.4	65.2	43.5	18
Royal Canadian Mint	December 31	107.8	25.8	17.0	65.0	737
Saint John Port Corporation	December 31	92.1	5.5	40.9	45.7	58
St. John's Port Corporation	December 31	17.3	1.0	2.8	13.5	17
Teleglobe Canada	December 31	0.3	negl.	nil	0.3	nil
Vancouver Port Corporation	December 31	307.9	29.0	4.7	274.2	226
Total FAA Schedule III-II corporations		18,719.6	4,397.8	5,995.3	8,326.3	95,670
Total FAA Schedule III corporations		48,403.1	11,147.9	25,759.9	11,495.0	120,520
Exempt (FAA Unscheduled)						
Bank of Canada[4]	December 31	—	—	—	—	—
Canada Council	March 31	180.1	29.0	nil	151.0	233
Canadian Broadcasting Corporation	March 31	1,020.0	229.1	139.2	651.0	10,331
Canadian Film Development Corporation	March 31	20.8	5.4	0.4	15.1	189
Canadian Institute for International Peace and Security	March 31	2.0	0.3	nil	1.7	42
Canadian Wheat Board, The	July 31	5,611.8	1,099.6	4,512.2	nil	430
International Development Research Centre	March 31	24.7	10.9	5.2	8.6	444
National Arts Centre Corporation	August 31	7.7	7.1	0.7	(0.1)	313
Total, exempt corporations		6,867.0	1,381.4	4,657.7	827.2	11,982
Grand Total, parent Crown corporations[4]		55,270.1	12,529.3	30,417.6	12,322.2	132,502

See Notes following these tables.

negl. = negligible
n.a = not available
— = not applicable

Table 2

NET EARNINGS (LOSS), CASH FLOW AND FINANCING ACTIVITIES OF PARENT CROWN CORPORATIONS

(at corporate year-end, falling on or before July 31, 1991; $ million)

Corporations	Net Earnings (Loss)	Cash Flow	Changes to Obligations (Net Borrowings)		Budgetary Funding
			Private Sector	Canada	
FAA Schedule III-I:					
Atlantic Pilotage Authority	(0.3)	(0.1)	0.4	(0.1)	0.2
Atomic Energy of Canada Limited	7.8	15.6	(1.8)	(31.8)	167.5
Canada Deposit Insurance Corporation	208.2	120.8	nil	(156.3)	nil
Canada Harbour Place Corporation	(1.7)	0.3	nil	nil	nil
Canada Lands Company Limited	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3]	nil	nil	nil	nil	nil
Canada Lands Company (Mirabel) Limited[1]	(0.4)	(1.7)	nil	nil	0.1
Canada Mortgage and Housing Corporation					
Corporate Account	11.2	13.4	nil	(116.4)	nil
Minister's Account	nil	nil	nil	nil	1,971.3
Mortgage Insurance Fund	117.0	186.0	nil	nil	nil
Mortgage-Backed Securities Guarantee Fund	2.5	4.5	nil	nil	nil
Home Improvement Loan Insurance Fund	0.2	nil	nil	nil	nil
Rental Guarantee Fund	1.1	nil	nil	nil	nil
Canada Museums Construction Corporation Inc.	nil	nil	nil	nil	7.9
Canadian Commercial Corporation	6.7	6.7	130.7	nil	14.9
Canadian Dairy Commission	9.2	—	(16.9)	(8.0)	270.0
Canadian Livestock Feed Board	(18.3)	(18.3)	nil	nil	18.7
Canadian Museum of Civilization	(28.5)	(26.7)	nil	nil	29.4
Canadian Museum of Nature	(13.8)	(13.2)	nil	nil	13.6
Canadian National (West Indies) Steamships, Ltd.	0.2	—	nil	negl.	nil
Canadian Patents and Development Limited	0.3	1.2	nil	nil	1.8
Canadian Saltfish Corporation	(5.9)	(4.3)	nil	(12.6)	15.0
Cape Breton Development Corporation	(118.5)	0.1	nil	24.0	31.9
Defence Construction (1951) Limited	0.5	0.6	nil	nil	15.5
Enterprise Cape Breton Corporation	(15.3)	(7.8)	nil	nil	10.6
Export Development Corporation	6.3	102.6	382.2	nil	nil
Farm Credit Corporation	20.4	23.6	(88.0)	(117.0)	nil
Federal Business Development Bank	2.7	68.6	(33.0)	nil	15.0
Freshwater Fish Marketing Corporation	0.1	1.7	1.5	(11.2)	nil
Great Lakes Pilotage Authority, Ltd.	(1.6)	(1.3)	nil	nil	nil
Harbourfront Corporation	(7.7)	(7.5)	nil	2.2	3.6
International Centre for Ocean Development	(12.6)	(12.6)	nil	nil	12.2
Laurentian Pilotage Authority	(2.2)	(2.1)	0.5	nil	2.1
Marine Atlantic Inc.	(0.2)	13.5	(0.2)	nil	132.8
Mingan Associates, Ltd.	nil	nil	nil	nil	nil
National Capital Commission	6.6	(2.4)	nil	nil	90.1

National Gallery of Canada	(20.7)	(19.1)	nil	nil	23.2
National Museum of Science and Technology	(11.5)	(10.7)	nil	nil	14.8
Old Port of Montreal Corporation Inc.[1]	(14.5)	(3.6)	nil	nil	13.6
Pacific Pilotage Authority	(0.4)	(0.3)	negl.	nil	nil
Petro-Canada International Assistance Corporation[1,2]	(3.2)	(3.2)	nil	negl.	43.0
St. Lawrence Seaway Authority, The	(7.4)	4.7	nil	nil	27.3
Jacques Cartier and Champlain Bridges Incorporated[3]	(27.4)	(26.6)	nil	nil	26.7
Seaway International Bridge Corp. Ltd.[3]	0.6	0.7	nil	nil	nil
Standards Council of Canada	0.1	0.3	nil	nil	6.0
VIA Rail Canada Inc.	26.4	66.9	nil	nil	381.8
Total FAA Schedule III-I corporations	115.8	470.5	375.4	(427.2)	3,360.5
FAA Schedule III-II:					
Canada Development Investment Corporation	(36.1)	12.0	50.8	16.4	nil
Canada Ports Corporation	2.4	5.9	nil	10.1	9.8
Canada Post Corporation[8]	14.3	200.7	55.0	nil	nil
Canadian National Railway Company	7.7	251.8	(57.0)	(13.4)	14.0
Halifax Port Corporation	3.7	5.8	nil	(0.4)	nil
Montreal Port Corporation	10.8	20.5	nil	(0.5)	nil
Petro-Canada	181.0	621.0	294.0	nil	nil
Canertech Inc.[3]	n.a	n.a	n.a	n.a	n.a
Petro-Canada Ltd.[5]	—	—	—	nil	nil
Port of Quebec Corporation	0.1	2.2	nil	nil	nil
Prince Rupert Port Corporation	2.0	3.9	nil	13.1	nil
Royal Canadian Mint	10.4	13.2	nil	(2.7)	nil
Saint John Port Corporation	0.3	3.6	19.7	3.7	nil
St. John's Port Corporation	0.7	1.7	nil	(0.2)	1.3
Teleglobe Canada	negl.	negl.	nil	nil	nil
Vancouver Port Corporation	30.2	38.4	nil	(0.4)	nil
Total FAA Schedule III-II corporations	227.4	1,180.8	362.5	25.9	25.1
Total FAA Schedule III corporations	343.3	1,651.3	737.9	(401.3)	3,385.6
Exempt (FAA Unscheduled)					
Bank of Canada[4]	—	—	—	—	—
Canada Council	1.2	1.9	nil	nil	104.1
Canadian Broadcasting Corporation	(43.3)	27.8	(1.0)	nil	1,078.0
Canadian Film Development Corporation	(144.9)	(141.8)	nil	nil	145.1
Canadian Institute for International Peace and Security	(0.1)	0.1	nil	nil	5.0
Canadian Wheat Board, The	359.0	—	880.5	nil	15.0
International Development Research Centre	4.5	6.0	nil	nil	114.1
National Arts Centre Corporation	(16.8)	(15.9)	1.0	nil	18.0
Total, exempt corporations	159.6	(121.9)	880.4	nil	1,479.2
Grand Total, parent Crown corporations[4]	502.9	1,529.4	1,618.3	(401.3)	4,864.8

See Notes following these tables.

negl. = negligible
n.a = not available
— = not applicable

Table 3

COMPARISON OF FINANCIAL POSITION WITH RECORDED INVESTMENT OF GOVERNMENT as at March 31, 1991 ($ millions)[9]

Corporations	Financial Position				Recorded Investment of Government		
		Liabilities					
	Total Assets	Private Sector Borrowings and Other	Govern-ment	Total Liabilities	Loans and Advances	Equity Investment	Total[10]
FAA Schedule III-I:							
Atlantic Pilotage Authority	1.9	1.3	negl.	1.3	nil	nil	nil
Atomic Energy of Canada Limited[11]	957.2	180.6	556.3	736.8	455.3	164.2	619.5
Canada Deposit Insurance Corporation	578.7	1.3	1,256.2	1,257.5	1,225.0	nil	1,225.0
Canada Harbour Place Corporation[11]	65.7	0.4	nil	0.4	nil	nil	nil
Canada Lands Company Limited[11]	nil	nil	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3,11]	0.5	negl.	0.3	0.3	nil	nil	nil
Canada Lands Company (Mirabel) Limited[1,11]	0.6	0.1	0.5	0.6	nil	nil	nil
Canada Mortgage and Housing Corporation							
Corporate Account	8,734.5	80.0	8,604.4	8,684.5	8,483.9	25.0	8,508.9
Minister's Account[11]	nil	nil	nil	nil	nil	nil	nil
Insurance Programs	1,153.3	943.8	4.5	948.3	nil	nil	nil
Canada Museums Construction Corporation Inc.[11]	6.3	6.6	nil	6.6	nil	nil	nil
Canadian Commercial Corporation	986.2	939.3	1.6	940.9	nil	nil	nil
Canadian Dairy Commission[11]	203.9	128.3	75.6	203.9	74.0	nil	74.0
Canadian Livestock Feed Board[11]	1.9	2.3	nil	2.3	nil	nil	nil
Canadian Museum of Civilization[11]	23.7	11.2	1.6	12.8	nil	nil	nil
Canadian Museum of Nature[11]	5.8	4.4	0.6	5.0	nil	nil	nil
Canadian National (West Indies) Steamships, Ltd.[11]	1.7	negl.	0.3	0.3	0.3	negl.	0.3
Canadian Patents and Development Limited[11]	1.4	0.4	nil	0.4	nil	nil	nil
Canadian Saltfish Corporation	8.4	2.6	31.4	34.0	31.4	nil	31.4
Cape Breton Development Corporation	411.3	28.6	40.1	68.8	31.0	nil	31.0
Defence Construction (1951) Limited[11]	2.4	4.7	0.2	4.9	nil	nil	nil
Enterprise Cape Breton Corporation[11]	18.7	2.0	nil	2.0	nil	nil	nil
Export Development Corporation	6,843.0	6,037.7	nil	6,037.7	nil	788.2	788.2
Farm Credit Corporation	3,810.4	1,178.1	2,485.7	3,663.8	2,431.8	1,018.3	3,450.1
Federal Business Development Bank	2,789.1	2,420.5	0.5	2,421.1	nil	294.0	294.0
Freshwater Fish Marketing Corporation	18.2	8.3	9.9	18.2	12.5	nil	12.5
Great Lakes Pilotage Authority, Ltd.	0.4	3.7	nil	3.7	nil	nil	nil

Harbourfront Corporation[11]	20.8	3.5	2.3	5.7	3.7	nil	3.7
International Centre for Ocean Development[11]	2.7	1.5	1.0	2.5	nil	nil	nil
Laurentian Pilotage Authority	3.6	6.2	nil	6.2	nil	nil	nil
Marine Atlantic Inc.[11]	463.6	449.9	2.6	452.5	nil	nil	nil
Mingan Associates, Ltd.[11]	0.4	nil	nil	nil	nil	nil	nil
National Capital Commission[11]	350.9	30.4	3.1	33.5	nil	nil	nil
National Gallery of Canada[11]	22.7	6.7	7.0	13.7	nil	nil	nil
National Museum of Science and Technology[11]	11.1	3.6	2.5	6.1	nil	nil	nil
Old Port of Montreal Corporation Inc.[1,11]	6.1	6.1	negl.	6.1	nil	nil	nil
Pacific Pilotage Authority	4.4	2.3	nil	2.3	nil	nil	nil
Petro-Canada International Assistance Corporation[1,2]	nil	nil	nil	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	593.5	27.2	0.1	27.2	nil	nil	nil
Jacques Cartier and Champlain Bridges Incorporated[3,11]	23.5	4.8	negl.	4.8	nil	nil	nil
Seaway International Bridge Corp. Ltd.[3]	0.7	0.7	nil	0.7	nil	nil	nil
Standards Council of Canada[3,11]	2.1	1.1	negl.	1.1	nil	nil	nil
VIA Rail Canada Inc.[11]	901.3	175.8	60.7	236.5	nil	9.3	9.3
Total FAA Schedule III-I corporations	29,032.5	12,705.6	13,149.2	25,854.9	12,748.9	2,299.0	15,047.9
FAA Schedule III-II:							
Canada Development Investment Corporation	694.1	740.9	164.7	905.7	nil	395.7	395.7
Canada Ports Corporation	117.1	7.9	11.3	19.1	1.3	nil	1.3
Canada Post Corporation	2,662.0	975.9	241.2	1,217.0	80.0	nil	80.0
Canadian National Railway Company	7,084.1	3,390.8	215.0	3,605.7	147.6	2,278.9	2,426.5
Halifax Port Corporation	68.2	2.6	3.2	5.8	3.1	nil	3.1
Montreal Port Corporation	213.7	14.6	6.5	21.1	6.1	nil	6.1
Petro-Canada	7,027.1	2,105.3	2,391.9	4,497.2	nil	4,299.1	4,299.1
Canertech Inc.[3,11]	nil	nil	nil	nil	nil	nil	nil
Petro-Canada Ltd.[5]	—	—	nil	—	nil	nil	nil
Port of Quebec Corporation	60.5	3.8	0.1	3.9	nil	nil	nil
Prince Rupert Port Corporation	112.7	0.5	68.8	69.2	17.2	nil	17.2
Royal Canadian Mint	104.0	20.3	16.6	36.8	10.9	40.0	50.9
Saint John Port Corporation	89.2	21.3	21.9	43.2	20.1	nil	20.1
St. John's Port Corporation	17.3	0.6	3.1	3.7	2.9	nil	2.9
Teleglobe Canada	0.3	nil	negl.	negl.	nil	nil	nil
Vancouver Port Corporation	287.0	11.0	3.6	14.6	3.5	nil	3.5
Total FAA Schedule III-II corporations	18,537.4	7,295.3	3,147.7	10,443.1	292.7	7,013.7	7,306.4
Total FAA Schedule III corporations	47,569.9	20,000.9	16,296.9	36,298.0	13,041.6	9,312.7	22,354.3

Table 3

COMPARISON OF FINANCIAL POSITION WITH RECORDED INVESTMENT OF GOVERNMENT as at March 31, 1991 ($ millions)[9]—*Concluded*

Corporations	Financial Position				Recorded Investment of Government		
		Liabilities					
	Total Assets	Private Sector Borrowings and Other	Govern-ment	Total Liabilities	Loans and Advances	Equity Investment	Total
Exempt (FAA Unscheduled)							
Bank of Canada[4]	—	—	—	—	—	—	—
Canada Council[11]	133.7	26.1	0.4	26.5	nil	nil	nil
Canadian Broadcasting Corporation[11]	1,019.8	326.9	41.4	368.3	33.0	nil	33.0
Canadian Film Development Corporation[11]	20.8	5.8	nil	5.8	nil	nil	nil
Canadian Institute for International Peace and Security[11]	2.0	0.3	nil	0.3	nil	nil	nil
Canadian Wheat Board, The	7,332.2	7,303.2	29.0	7,332.2	nil	nil	nil
International Development Research Centre[11]	24.7	16.1	nil	16.1	nil	nil	nil
National Arts Centre Corporation[11]	8.2	7.5	0.2	7.8	nil	nil	nil
Total, exempt corporations	8,541.5	7,686.0	71.1	7,757.1	33.0	nil	33.0
Grand Total, parent Crown corporations[4]	56,111.4	27,687.0	16,368.0	44,055.1	13,074.6	9,312.7	22,387.3[10]

See Notes following these tables.

negl. = negligible
— = not applicable

Notes to Tables 1, 2 and 3

Tables 1, 2 and 3

1. Petro-Canada International Assistance Corporation and two subsidiaries of Canada Lands Company Limited (Canada Lands Company (Mirabel) Limited and Old Port of Montreal Corporation Inc.) are shown amongst Schedule III-I corporations since, though not scheduled, they had been directed, pursuant to section 86(2) of the FAA, to report their affairs as if they were Schedule III-I parent Crown corporations. Canada Lands Company (Mirabel) Limited ceased acting as a parent Crown corporation on April 25, 1991 with completion of its mandate on March 31, 1991.

2. While the accounts of Petro-Canada International Assistance Corporation are included in Petro-Canada Limited's consolidated financial statements, they are reported separately (see also note 1).

3. Four wholly-owned subsidiaries have been added to the tables because their financial status is not consolidated with their parent Crown corporation: Canada Lands Company (Vieux-Port de Québec) Inc., Canertech Inc., The Jacques Cartier and Champlain Bridges Incorporated, and The Seaway International Bridge Corporation, Ltd. The financial statements for Canertech Inc. for the nine months of 1990 were not available at time of printing. The corporation was dissolved November 2, 1990.

4. The Bank of Canada is excluded from these Tables due to the unique nature of its operations. The corresponding data (in millions for dollar figures) for the Bank of Canada is as follows:

   - Table 1: total assets, $25,274.5; total liabilities, $25,244.5; shareholder's equity, $30.0; employment, 2,301.
   - Table 2: net earnings, $2,408.5; cash flow, not applicable; total changes to obligations, $494.9; budgetary funding, nil.
   - Table 3: total assets, $23,453.0; private sector borrowings and other liabilities, $23,131.8; Government liabilities, $291.2; total liabilities, $23,423.0; loans and advances, nil; equity investment, $5.9; total recorded Government investment, $5.9.

   Note: net earnings are paid to the Receiver General for Canada.

5. Financial variables for Petro-Canada Limited are included in Petro-Canada's figures.

Table 1

6. Employment data differ from those published by Statistics Canada in its Public Sector Employment and Renumeration. With respect to Petro-Canada, the comparable employment figure for the previous corporate year-end is 8,797, as reported in its annual report. Employment data for the four pilotage authorities include contract pilots and those for Marine Atlantic Inc. include part-time and seasonal staff. Data for the Canada Development Investment Corporation relate to the parent Crown corporation only.

7. The shareholder's equity for Canada Deposit Insurance Corporation represents the position of the Deposit Insurance Fund.

Table 2

8. Canada Post Corporation received cultural and special mail subsidies totalling $148.5 million from the Department of Communications which are not included in the budgetary funding total. Last year, this subsidy was $240 million.

Table 3

9. Data for this table have been extracted from Sections 5 and 6 of Volume I of the Public Accounts 1990-91.

10. The total Recorded Investment of Government of $22,387 million is reduced by a consolidation adjustment of $666 million and an allowance for valuation of $5,650 million to give a net total investment of $16,071 million. The adjustment for the consolidation is for the loans, investments and advances in Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Canadian National (West Indies) Steamships, Ltd., Harbourfront Corporation, Mingan Associates, Ltd., VIA Rail Canada Inc., and other Crown corporations since they are part of the Government's reporting entity. Details are provided in Volume I of the Public Accounts of Canada.

11. These corporations are consolidated in Volume I of the Public Accounts as they are recognized for accounting purposes as part of the Government's reporting entity.

* *Figures may not equal total due to rounding.*

3. Summary Pages for Each Parent Crown Corporation

A Summary Page is presented for each Parent Crown corporation and for the three subsidiaries that report their affairs as if they were parent Crown corporations.

Each Summary Page includes basic information about a corporation's mandate, origins, present status, and names the senior officers, closest to the time of printing, as well as a summary of financial information at each Crown corporation's year-end.

	Part I — Page
Financial summary definitions	27
Atlantic Pilotage Authority	29
Atomic Energy of Canada Limited	30
Bank of Canada	31
Canada Council	32
Canada Deposit Insurance Corporation	33
Canada Development Investment Corporation	34
Canada Harbour Place Corporation	35
Canada Lands Company Limited	36
Canada Lands Company (Mirabel) Limited	37
Canada Mortgage and Housing Corporation	38
Canada Museums Construction Corporation Inc.	40
Canada Ports Corporation	41
Canada Post Corporation	42
Canadian Broadcasting Corporation	43
Canadian Commercial Corporation	44
Canadian Dairy Commission	45
Canadian Film Development Corporation	46
Canadian Institute for International Peace and Security	47
Canadian Livestock Feed Board	48
Canadian Museum of Civilization	49
Canadian Museum of Nature	50
Canadian National Railway Company	51
Canadian National (West Indies) Steamships Ltd.	52
Canadian Patents and Development Limited	53
Canadian Saltfish Corporation	54
Canadian Wheat Board, The	55
Cape Breton Development Corporation	56
Defence Construction (1951) Limited	57
Enterprise Cape Breton Corporation	58
Export Development Corporation	59
Farm Credit Corporation	60
Federal Business Development Bank	61
Freshwater Fish Marketing Corporation	62
Great Lakes Pilotage Authority, Ltd.	63
Halifax Port Corporation	64
Harbourfront Corporation	65
International Centre for Ocean Development	66
International Development Research Centre	67
Laurentian Pilotage Authority	68
Marine Atlantic Inc.	69
Mingan Associates, Ltd.	70
Montréal Port Corporation	71

National Arts Centre Corporation 72
National Capital Commission 73
National Gallery of Canada 74
National Museum of Science and Technology 75
Old Port of Montreal Corporation Inc. 76
Pacific Pilotage Authority 77
Petro-Canada 78
Petro-Canada International Assistance Corporation 79
Petro-Canada Limited 80
Port of Québec Corporation 81
Prince Rupert Port Corporation 82
Royal Canadian Mint 83
Saint John Port Corporation 84
St. John's Port Corporation 85
St. Lawrence Seaway Authority, The 86
Standards Council of Canada 87
Teleglobe Canada 88
Vancouver Port Corporation 89
VIA Rail Canada Inc. 90

Financial Summary Definitions

FINANCIAL POSITION:

- **Total Assets**: represents all assets reported by the corporation in its audited financial statements.
- **Obligations to the Private Sector**: short-term borrowings, long-term borrowings, capital leases plus any other debt-like instrument.
- **Obligations to Canada**: short-term borrowings, long-term borrowings, capital leases, and other debt-like instruments. Amount does not include deferred Parliamentary appropriations (budgetary funding).
- **Shareholder's Equity**: represents the equity of Canada. For some corporations, the excess of assets over liabilities is not deemed to be Equity of Canada because of the nature of their operations.

OPERATIONS:

- **Revenues**: includes revenues from all sources generated by the corporation. The amount includes income from: commercial activities, interest income, other income such as gain on sale of assets, and Parliamentary appropriations where these are specifically included in revenues.
- **Net Income (Loss)**: is after taxes, where applicable, and all extraordinary items. It includes Parliamentary appropriations (budgetary funding) where the corporations have included these in earnings. In some cases, Net Income (Loss) is "Excess of Parliamentary appropriations over cost of operations".
- **Cash Flow** from operations: is defined as Net Income (Loss) from operations plus or minus items not requiring cash outlay for example, depreciation, amortization, gain on disposal of assets, etc. Cash flow would also include Parliamentary appropriations (budgetary funding) where the corporation includes these in the computation of net income.

RECEIVED FROM/PAYMENTS TO CANADA:

- **Budgetary Funding**: comprises Parliamentary appropriations given to the corporations for capital and operating purposes and includes amounts paid directly to its subsidiaries unless the subsidiary reports separately from the parent. Payments for which a class or kind of recipient is eligible are excluded from these data. (An example of such an exclusion is payments to railways under the *Maritime Freight Rates Act*).
- **Loans and Investments**: represents loans and/or capital invested by the Government of Canada.
- **Loan Repayments**: payments made during the year by the corporation to the Government of Canada on loans outstanding at the year-end of the corporation.
- **Dividends**: are dividends paid by the corporation to the Government of Canada during the fiscal year of the corporation. Figure includes cash recoveries from Canada (where applicable), and other types of payments/contributions made to Canada.

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer a safe and efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services to the Atlantic region. With the approval of the Governor-in-Council, it has the power to make regulations in order to meet its objectives. These regulations may prescribe the establishment of compulsory pilotage areas; the ship or classes of ships which are subject to compulsory pilotage; the circumstances under which compulsory pilotage may be waived; the tariffs or pilotage charges; and the classes of licences and classes of pilotage certificates that may be issued. The Authority is required to set fair and reasonable tariffs that ensure self-sustaining operations.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14)
Chairman and Chief Executive Officer:	C.R. (Ted) Worthington	Head Office:	Suite 1203 Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia, B3J 1M5
		Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	2.4	2.3	1.9	2.0	1.4
Obligations to the private sector	0.4	nil	nil	0.2	0.1
Obligations to Canada	0.1	0.1	0.2	0.3	0.4
Shareholder's Equity	0.9	1.0	0.5	negl.	(0.3)
Operations					
Revenues	7.3	7.3	7.1	6.4	5.8
Net Income	(0.3)	negl.	0.1	(0.1)	(0.2)
Cash Flow	(0.1)	0.2	0.2	negl.	(0.1)
Received from/payments to Canada					
Budgetary	0.2	0.5	0.4	0.5	0.6
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	0.1	0.1	0.1	0.1	0.1
Dividends	nil	nil	nil	nil	nil

negl. = negligible

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes. The mandate is prescribed by s. 10 of the *Atomic Energy Control Act*, as that section read before its repeal, and by its charter and articles of incorporation.

BACKGROUND

Founded in 1952, AECL develops Candu power generating technology. It operates research and development laboratories at Chalk River, Ontario and at Pinawa, Manitoba. Three provincial utilities received federal financing for nuclear facilities through AECL and make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built in Argentina and in Korea and is providing services related to Candu reactors under construction in Romania. Its design and engineering teams contribute to the continued improvement and development of nuclear power stations and nuclear technology in general. In 1988, the Radiochemical and Medical Products components of AECL were incorporated as wholly-owned subsidiaries (Nordion International Inc. and Theratronics International Limited) and transferred to Canada Development Investment Corporation for sale to the private sector. Enabling legislation concerning the sale of both corporations was enacted on January 30, 1990. On December 28, 1990, AECL and the Korea Electric Power Corporation signed agreements for the purchase by South Korea of a second CANDU nuclear generating station (Wolsung 2).

Appropriate Minister:	The Honourable Jake Epp, P.C., M.P. Minister of Energy, Mines and Resources	Incorporation:	February 14, 1952 under Part I of *Canada Corporations Act*; continued July 8, 1977 under the *Canada Business Corporations Act*; certificate amended July 15, 1982
Chairman:	Robert Ferchat	Head Office:	344 Slater Street Ottawa, Ontario, K1A 0S4
Chief Executive Officer:	Dr. Stanley R. Hatcher	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Energy, Mines and Resources

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	957	952	994	1,036	1,018
Obligations to the private sector	17	19	21	22	23
Obligations to Canada	512	544	574	601	626
Shareholder's Equity	220	211	216	207	196
Operations					
Revenues[1]	484	450	497[2]	533	542
Net Income	8	(10)	23	10	18
Cash Flow	16	(3)	29	17	24
Received from/payments to Canada					
Budgetary	167	206	203	175	218
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments[3]	32	30	27	25	23
Dividends	nil	nil	16	nil	nil

[1] From three lines of operations: Nuclear Power Operations, Research and Development and Decommissioning Activities. Revenues include appropriations received.
[2] Includes $70 million of revenues in Nordion and Theratronics. See Note 3 in AECL's 1988-89 Annual Report.
[3] Adjusted to remove repayments to outside parties.

BANK OF CANADA

MANDATE

The Bank of Canada is responsible for the formulation and implementation of monetary policy in Canada and acts as the government's fiscal agent. The Bank has the sole right to issue paper currency intended for circulation in Canada and it fixes the percentage of the deposit liabilities of chartered banks which they must maintain as secondary reserves. It conducts open-market operations, buying or selling securities as, in its judgement, the progress of Canada's economy requires. As fiscal agent, it handles the issue of securities of Canada and payment of related interest and principal; it also cashes and negotiates cheques drawn on the Receiver General. It administers the Exchange Fund Account and acts as agent for the government's operations in the foreign exchange market.

BACKGROUND

The Bank was created under the *Bank of Canada Act* in 1934 as Canada's central bank.

Appropriate Minister:	The Honourable Don Mazankowski, P.C., M.P Deputy Prime Minister and Minister of Finance	Incorporation:	1934, by the *Bank of Canada Act* (R.S.C. 1985, c. B-2)
		Head Office:	234 Wellington Street Ottawa, Ontario, K1A 0G9
Chief Executive Officer:	John Crow	Status:	Acts as the fiscal agent of the Government of Canada; is exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act.*
Auditor:	Coopers & Lybrand and Peat Marwick	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	25,275	24,780	24,319	23,023	20,945
Liabilities:					
Deposits[1]	2,009	2,434	2,759	3,388	2,895
Notes in Circulation	22,970	22,093	21,032	19,447	17,911
Other[2]	266	223	498	158	108
Shareholder's Equity	30	30	30	30	30
Operations					
Revenues	2,615	2,425	2,110	2,008	2,092
Expenses, before depreciation	187	172	159	151	143
Net Revenue Paid to Canada	2,409	2,239	1,938	1,844	1,936

[1] Includes Government of Canada deposits.
[2] Includes Government of Canada liability payable in foreign currencies.

Note: The nature of the operations of a central bank makes its financial statements unique in their import. For example: the Bank's assets are mostly securities of Canada and its revenues are mostly the interest paid to it by Canada on those securities. Therefore, the substantial net income which the Bank pays to Canada is essentially the completion of a circular flow of cash, diminished by the amount of the Bank's operating expenses.

CANADA COUNCIL

MANDATE

To foster and promote the study, enjoyment and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian participation in various UNESCO activities abroad, apart from political questions and assistance to developing countries.

BACKGROUND

The Council receives a Parliamentary appropriation each year for its operations. As well, it administers the $50 million Endowment Fund which was created by its Act and other funds established through private donations. It is a charitable organization for the purposes of the *Income Tax Act*.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	1957, by the *Canada Council Act* (R.S.C. 1985, c. C-2)
Chairman:	Allan Gotlieb	Head Office:	99 Metcalfe Street Ottawa, Ontario, K1P 5V8
Chief Executive Officer:	Joyce Zemans	Status:	Exempt from Divisions I to IV of Part X of the *Financial Administration Act* Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Assets — Endowment Account	133.7	135.8	130.7	128.7	121.2
— Special Funds	46.4	46.1	41.2	40.1	38.8
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	151.0	148.4	138.6	141.1	128.1
Operations					
Revenues[1]	120.0	118.1	107.0	109.2	98.0
Outlays on grants, services and art[2]	98.2	97.3	95.8	85.5	86.4
Net Income	1.2	2.0	(6.4)	6.7	(2.4)
Cash Flow	1.9	2.5	(5.9)	7.3	(2.3)
Received from/payments to Canada					
Budgetary	104.1	103.5	93.3	96.9	85.5
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding received from Canada.
[2] Outlays on grants include both the Endowment and Special Funds.

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance for deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies). To promote standards of sound business and financial practices for member institutions and to promote and otherwise contribute to the stability and competitiveness of the financial system in Canada.

BACKGROUND

The corporation was established by the *Canada Deposit Insurance Corporation Act* in 1967. Member institutions pay annual premiums to the Deposit Insurance Fund to meet depositors' claims. Recent payments to depositors of insolvent financial institutions have caused this fund to have a net deficit position. Premium rates were increased in 1985.

Appropriate Minister:	The Honourable Don Mazankowski, P.C., M.P. Deputy Prime Minister and Minister of Finance	Incorporation:	1967; by the *Canada Deposit Insurance Corporation Act* (R.S.C. 1985, c. C-3)
Chairman:	Ronald McKinlay	Head Office:	Suite 1707 50 O'Connor Street P.O. Box 2340, Station D Ottawa, Ontario, K1P 5W5
Chief Executive Officer:	Jean Pierre Sabourin	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	644	591	732	735	1,001
Obligations to the private sector	nil	nil	nil	582	1,277
Obligations to Canada	1,283	1,439	1,747	1,258	965
Shareholder's Equity[1]	(643)	(851)	(1,017)	(1,108)	(1,245)
Operations					
Revenues	288	272	224	296	335
Net Income	208	166	90	138	(10)
Cash Flow	121	100	89	138[2]	180[2]
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	461	293	260
Loan Repayments	150	320	nil	nil	244
Dividends	nil	nil	nil	nil	nil

[1] Represents deficiency in the Deposit Insurance Fund.

[2] Certain figures in the statement of changes in financial position for 1987 and 1986 have been reclassified, and are not comparable to 1988, 1989 and 1990.

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To effectively manage its assigned Crown corporations and investments and to privatize its holdings, when appropriate.

BACKGROUND

CDIC manages its wholly-owned subsidiaries, Canada Eldor Inc. (successor to Eldorado Nuclear Limited), Cartierville Financial Corporation, Nordion International Inc., and Theratronics International Limited. Canada Eldor held a 38.5% interest in Cameco (prior to a public offering of Treasury shares in July, 1991) and the province of Saskatchewan (through Saskatchewan Mining and Development Corporation) held 61.5%. CDIC also holds shares in Ginn Publishing Canada Inc. (51%) and Varity Corporation (1.8%). CDIC manages, on behalf of Canada, Teleglobe Canada and the government's holdings in National Sea Products Limited.

Legislation authorizing the privatization of Nordion International Inc. and Theratronics International Limited received Royal Assent on January 30, 1990. The Government announced, in June 1991, that Nordion International Inc. will be sold to MDS Health Group Limited. Negotiations are proceeding with respect to Theratronics International Limited. An initial public offering of Cameco treasury shares (20%) was completed in July 1991 at $12.50 per share. The remaining shares are expected to be sold by 1995. Canada Eldor Inc. now owns 30.8% of Cameco.

Appropriate Minister:	The Honourable John McDermid, P.C., M.P. Minister of State (Finance and Privatization)	Incorporation:	1982; by Canada Development Corporation under the *Canada Business Corporations Act.* Letters patent, May 26, 1982
Chairman:	Patrick J. Keenan	Head Office:	Suite 2703 Scotia Plaza P.O. Box 320 Toronto, Ontario, M5H 3Y2
Chief Executive Officer:	Ward C. Pitfield	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Peat Marwick Thorne and the Auditor General of Canada	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.[1]

	1990	1989	1988[2] (restated)	1987	1986
Financial Position					
Total Assets	621	657	1,095	285	336
Obligations to the private sector	600	549	731	nil	nil
Obligations to Canada[3]	158	142	118	nil	nil
Shareholder's Equity (Deficiency)	(189)	(152)	140	226	287
Operations					
Revenues	51.1	19.4	(13.6)	15.7	34.6
Net Income	(36.1)	(292.4)	(83.4)	(3.9)	(208.7)
Cash Flow	12.0	4.5	(0.1)	3.6	0.3
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	0.3	nil	3.0	56.5	111.0

[1] The financial summary for 1990 includes the consolidation of Cartierville Financial Corporation Inc. and Canada Eldor Inc. The same entities were consolidated in 1989 and 1988. Only Cartierville was consolidated in 1987 and 1986.

[2] The financial statements of Eldorado Nuclear Limited were consolidated with those of the corporation only from October 1, 1988 onwards. (Subsequent to that year end, Eldorado's name was changed to Canada Eldor Inc.).

[3] Notes payable to Atomic Energy of Canada Limited for CDIC's purchase of the shares of Nordion and Theratronics.

CANADA HARBOUR PLACE CORPORATION

MANDATE

To manage real property and promote the presence of the federal Government at Canada Place in Vancouver, B.C.

BACKGROUND

The Corporation was incorporated in 1982 to design, construct and manage Canada Place, a facility built by the federal government as its contribution to Expo 86. The facility includes a cruise ship terminal, a hotel, an office complex, a convention centre (formerly the location of the Canadian pavilion at Expo 86) leased to the Province of British Columbia, a parking lot, and various commercial and public use areas. The government announced in the February 1990 Budget that the Corporation would be wound up and its assets transferred to another federal entity. Bill C-8, currently being considered by Parliament, provides for the wind-up and transfer of Canada Harbour Place Corporation.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1982; by letters patent (no. 132316) under the *Canada Business Corporations Act*
Chairman and Chief Executive Officer:	Thomas G. Rust	Head Office:	Suite 1001 999 Canada Place Vancouver, British Columbia, V6C 3C1
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	65.7	67.3	69.3	71.0	86.0
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	65.2	66.9	68.9	70.6	80.3
Operations					
Revenues	5.7	5.5	5.5	5.0	9.3
Net Income	(1.7)	(2.0)	(1.7)	(11.6)	(65.9)
Cash Flow	0.3	negl.	0.2	(3.4)	(27.4)
Received from/payments to Canada					
Budgetary	nil	nil	nil	2.0	13.5
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

negl. = negligible

CANADA LANDS COMPANY LIMITED

MANDATE

To acquire, purchase, lease, hold, improve, manage, exchange, sell, or otherwise deal in or dispose of real or personal property or any interest therein.

BACKGROUND

Formerly the Public Works Land Company Limited, the corporation has not been involved in any financial transactions. It has three wholly-owned subsidiaries: Canada Lands Company (Mirabel) Limited, Old Port of Montreal Corporation Inc., and Canada Lands Company (Vieux-Port de Québec) Inc. It also holds leases for two properties in London, England and two properties on Indian reserves in Canada. Canada Lands Company (Mirabel) Limited ceased operations March 31, 1991, and steps are being taken to dissolve it. As of April 25, 1991, it ceased to act as a parent Crown corporation.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1956; by letters patent; reorganized under the *Canada Business Corporations Act*, September 19, 1977. Certificate of Continuance under the *Canada Business Corporations Act* July 7, 1981
		Head Office:	Sir Charles Tupper Building Confederation Heights Tower F Riverside Drive Ottawa, Ontario, K1A 0M2
Chief Executive Officer:	Lawrence J. O'Toole	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL INFORMATION Financial year ending March 31.

The annual audited financial statements show that no value is assigned to any of its assets mainly because the accounts of its subsidiaries are reported separately and are not consolidated with those of this corporation since any increases in the equity of the subsidiaries are not likely to accrue to the parent.

CANADA LANDS COMPANY (MIRABEL) LIMITED

MANDATE

To administer, pending disposition, and sell on behalf of the Crown, properties peripheral to the Mirabel airport. The corporation has completed its mandate and ceased operations March 31, 1991.

BACKGROUND

Since July 1982, the corporation has managed the lands which the Crown had acquired for the international airport at Mirabel but which were not required for the functioning of the airport. A program for the sale of all those properties was developed and implemented by the corporation. The corporation ceased operations effective March 31, 1991. Authority has been granted in accordance with paragraphs 91(3)(b) and 91(1)(e) of the *Financial Administration Act* to dispose of all or substantially all of its assets and to proceed with its dissolution.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*
Chairman and Chief Executive Officer:	Jocelyne Ouellette	Head Office:	9850 Belle Rivière P.O. Box 180 Mirabel, Quebec, J0N 1S0
		Status:	A wholly-owned subsidiary of Canada Lands Company Limited. Until April 25, 1991, it had been directed to report its affairs as if it were a parent Crown corporation. An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	0.6	1.0	1.2	2.7	5.3
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	nil	nil	nil	nil	nil
Operations					
Revenues	1.3	1.7	5.8	24.0	9.9
Net Income	(0.4)	(0.2)	1.5	17.2	2.3
Cash Flow	(1.7)	(1.8)	(4.9)	(6.9)	(6.1)
Received from/payments to Canada					
Budgetary	0.1	1.0	4.7	5.0	6.8
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the improvement of housing and living conditions, the construction of new houses and the repair and modernization of existing houses.

BACKGROUND

Established in 1946, the corporation conducts research and provides policy advice and acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. Its mandate has been split into three categories:

The **Corporate Account's** primary activities are residual lending and land management. CMHC manages significant land holdings, for development and disposal, in partnership with the provinces and in its own portfolio. The loans and investments are made under all three planning elements: Market Housing, Social Housing and Housing Support with the major emphasis (approximately 75%) on Social Housing projects.

The **Minister's Account** delivers Market Housing, Social Housing and Housing Support Programs. Market housing programs assist private market stability and promote home ownership and cooperative housing. Social housing programs assist households in need, to obtain affordable, suitable and adequate shelter. The Housing Support programs pursue research and development on national housing standards, promote housing quality improvements, and provide other ancillary services including national housing statistics. Approximately 95% of the total activity relates to Social Housing.

The **Administered Funds** include four insurance and guarantee funds administered on behalf of the Government of Canada: Mortgage Insurance Fund; Mortgage-Backed Securities Guarantee Fund; Home Improvement Loan Insurance Fund and the Rental Guarantee Fund. The Mortgage Insurance Fund facilitates mortgage lending by reducing the risk to lenders. The Mortgage-Backed Securities Guarantee Fund encourages the secondary market trading of mortgages. Together, the Mortgage Insurance Fund and the Mortgage-Backed Securities Guarantee Fund support market housing initiatives by ensuring availability of an adequate supply of mortgage funds.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1946; by the *Central Mortgage and Housing Corporation Act* (R.S.C. 1985, c. C-7). Amended March 16, 1979 to *Canada Mortgage and Housing Corporation Act*
Chairman:	Claude F. Bennett, Q.C.	Head Office:	700 Montreal Road Ottawa, Ontario, K1A 0P7
Chief Executive Officer:	Eugene A. Flichel	Status:	Schedule III, Part I An agent of Her Majesty except when s. 14 of its Act applies.
Auditor:	Deloitte & Touche and the Auditor General of Canada	Department:	Public Works

CANADA MORTGAGE AND HOUSING CORPORATION—*concluded*

FINANCIAL SUMMARIES[1] ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Corporate Account[2]:					
Financial Position					
Total Assets	9,057	9,213	9,306	9,540	9,805
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	8,703	8,819	9,008	9,271	9,514
Shareholder's Equity	50	50	50	50	50
Operations					
Revenues	818	867	930	892	916
Net Income	11	31	50	35	25
Cash Flow	13	32	62	80	56
Received from/payments to Canada					
Loans and Investments	284	280	269	270	222
Loan Repayments	399	467	528	511	469
Transfer of Net Income[3]	11	31	50	35	25
Minister's Account:					
Operations					
Expenditures	1,886	1,687	1,522	1,480	1,368
Budgetary Funding	1,971	1,593	1,529	1,473	1,355
Due from the Minister, end of year	35	120	26	33	26
Administered Funds - Mortgage Insurance Fund:					
Financial Position					
Total Assets	1,106	906	695	570	499
Shareholder's Equity	164	47	(116)	(259)	(433)
Operations					
Revenues	283	220	178	152	119
Net Income	117	163	142	175	295[4]
Cash Flow	186	225	163	173	151
Administered Funds - Other Funds:					
Financial Position					
Total Assets	29	23	15	12	13
Shareholder's Equity	21	18	12	12	13
Operations					
Revenues	5	3	2	1	1
Net Income	4	5	1	1	0.4
Cash Flow[5]	5	4	2	nil	nil

[1] The financial statements of the Corporate Account, Minister's Account, the Mortgage Insurance Fund and other Insurance and Guarantee Funds have been presented separately to preserve their identity and provide meaningful information concerning the Corporation's distinct business activities.
[2] The Corporate Account financial summaries have been restated for 1987 and 1986.
[3] Transfer of net income (after income taxes) to the Receiver General for Canada.
[4] Includes $248 million in recovered losses.
[5] Cash Flow reflects the Mortgage-Backed Securities Guarantee Fund only. The Home Improvement Loan Insurance Fund and Rental Guarantee Fund do not have statements of Cash flow.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct, in the National Capital Region, new buildings for the National Gallery of Canada, the Canadian Museum of Civilization, and any other museum that the Governor-in-Council may direct.

BACKGROUND

Construction of the new museum buildings has been completed and the corporation plans to cease active operations by December 30, 1991. The Order in Council authorizing the establishment of Canada Museums Construction Corporation (CMCC) (P.C. 1981-1838) states that, unless otherwise directed by the Governor-in-Council, the corporation is to be wound up after completion of the construction projects. Bill C-8, provides for a change in status in CMCC from parent Crown corporation to subsidiary of Canada Lands Company Limited. The corporation will be dissolved once outstanding liabilities and claims are resolved.

Appropriate Minister:	The Honourable Elmer MacKay, P.C, M.P. Minister of Public Works	Incorporation:	1982; by letters patent (No. 0132114) under the *Canada Business Corporations Act*
Chairman and Chief Executive Officer:	Lawrence J. O'Toole	Head Office:	55 Murray Street P.O. Box 395, Station A Ottawa, Ontario, K1N 5M3
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	6.3	202.9	177.1	249.9	173.2
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	(0.3)	187.2	155.5	226.1	157.4
Operations					
Revenues	nil	nil	nil	nil	nil
Net Income	nil	nil	nil	nil	nil
Cash Flow	nil	nil	nil	nil	nil
Received from/payments to Canada					
Budgetary	7.9[1]	33.2	68.0	68.8	66.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Budgetary funding covers $5.0 million for 1990-91 and $2.9 million for 1991-92.

CANADA PORTS CORPORATION

MANDATE

To plan and coordinate the development of the 15 ports and harbours, to achieve the objectives of the national ports policy and to support Canadian international trade objectives.

BACKGROUND

The corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, parent Crown corporation status was given to seven of the local ports: Montréal and Vancouver (in July 1983), Halifax, Québec and Prince Rupert (in June 1984), St. John's (in June 1985), and Saint John (in December 1986). These corporations are now operating with a high degree of local autonomy. The corporation monitors their activities and is directly responsible for the administration, management and control of the eight ports and harbours without parent Crown corporation status.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1983; pursuant to the *National Harbours Board Act* (R.S.C. 1970, N-8, s.3); reconstituted by the *Canada Ports Corporation Act* (R.S.C. 1985, c. C-9)
Chairman:	The Honourable Ronald Huntington, P.C.	Head Office:	8th Floor 99 Metcalfe Street Ottawa, Ontario, K1A 0N6
Chief Executive Officer:	Jean-Michel Tessier	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Coopers & Lybrand	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986 (restated)
Financial Position					
Total Assets	124.2	118.9	102.9	95.4	100.4
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	11.4	1.3	1.4	1.5[1]	19.5
Shareholder's Equity	97.3[2]	112.1[2]	82.9	88.7	67.5
Operations					
Revenues	16.2	14.9	11.8	17.6	20.1
Net Income	2.4	0.8	(5.7)	(1.1)	(1.7)
Cash Flow	5.9	6.6	1.0	5.8	9.0
Received from/payments to Canada					
Budgetary	9.8	29.4[3]	2.8	2.1	13.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	0.1	0.1	0.1	0.1	5.5
Dividends	20.7[4]	0.1	0.1	1.0	26.7[4]

[1] In 1987, $17.8 million loan principal owed to Canada was forgiven. That amount and related interest forgiven was added to the corporation's contributed capital.
[2] Equity includes the Interport Loan Fund: 1990, $32.1 million; 1989, $28.6 million.
[3] Includes $2.8 million budgetary appropriation (capital grant) and a $26.6 million Government of Canada grant for the establishment of the Interport Loan Fund.
[4] Includes contribution to Canada (cash recovery) of $20.4 million in 1990 and $26.7 million in 1986.

CANADA POST CORPORATION

MANDATE

To operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of Canadians.

BACKGROUND

The *Canada Post Corporation Act* requires the corporation to fulfill its mandate while improving and extending its products and services, and to conduct its operations on a self-sustaining financial basis. The corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the corporation and ensure the commitment and dedication of its employees". Canada pays subsidies to the corporation in support of the publishing industry, for Northern parcel mails, parliamentary free mail, and blind persons' free mail. The corporation does not receive operating subsidies from Canada.

Appropriate Minister:	The Honourable Harvie Andre, P.C., M.P. Minister of State and Leader of the Government in the House of Commons	Incorporation:	1981; by the *Canada Post Corporation Act* (R.S.C. 1985, c. C-10)
Chairman:	Roger L. Beaulieu, Q.C.	Head Office:	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario, K1A 0B1
Chief Executive Officer:	Donald H. Lander	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Arthur Andersen & Co., and the Auditor General of Canada	Department:	Industry, Science and Technology

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2,662	2,508	2,734	2,626	2,675
Obligations to the private sector	55	nil	nil	nil	nil
Obligations to Canada	80	80	80	nil	nil
Shareholder's Equity	1,445	1,490	1,643	1,612	1,598
Operations					
Revenues	3,785	3,756	3,509	3,139	2,970
Net Income	14	149	96	(38)	(129)
Cash Flow	201	164	282	85	(39)
Received from/payments to Canada					
Budgetary[1]	nil	nil	nil	191	232
Loans and Investments	nil	nil	80	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	60	nil	nil	nil	nil

[1] Canada Post receives cultural and special mail subsidies from the Department of Communications, which are not included in the budgetary funding total.

CANADIAN BROADCASTING CORPORATION

MANDATE

To provide radio and television services in both official languages incorporating a wide range of programming that informs, enlightens and entertains. The programming is to be predominantly and distinctively Canadian and contribute to a shared national consciousness and identity. The CBC is subject to the conditions of any licence or licences issued to it by the CRTC and is subject to any applicable regulations of the CRTC.

BACKGROUND

Established in 1936 by the *Broadcasting Act*, major amendments were made to this Act in 1958, 1968, and 1991. The most recent revisions to the *Broadcasting Act* received Royal Assent on February 1, 1991 (entry into force in June 1991), and brought the control and accountability framework applicable to CBC more in line with that of the Crown corporations scheduled in the *Financial Administration Act*.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	1936, by the *Broadcasting Act* (R.S.C. 1985, c. B-9)
Chairman:	Patrick Watson	Head Office:	1500 Bronson Avenue P.O. Box 8478 Ottawa, Ontario, K1G 3J5
President and Chief Executive Officer:	Gérard Veilleux	Status:	Exempt from Divisions I to IV of Part X of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the 1984 repeal thereof. An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87 (restated)
Financial Position					
Total Assets	1,020	941	869	799	755
Obligations to the private sector[1]	1	2	4	6	1
Obligations to Canada	33	33	33	33	33
Shareholder's Equity	651	601	552	508	460
Operations					
Revenues[2]	1,348	1,202	1,128	1,118	1,049
Net Income	(43)	(104)	(63)	(48)	(58)
Cash Flow	28	(32)	5	10	(9)
Received from/payments to Canada					
Budgetary	1,078	981	915	888	855
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Represents present value of total capital lease obligation.
[2] Includes Parliamentary appropriation for operating purposes.

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government-to-government basis. As well, it facilitates sales to international agencies.

Appropriate Minister:	The Honourable Michael H. Wilson, P.C., M.P. Minister of Industry, Science and Technology and Minister for International Trade	Incorporation:	1946; by the *Canadian Commercial Corporation* Act (R.S.C. 1985, c. C-14)
Chairman and Chief Executive Officer:	Hugh Mullington	Head Office:	Metropolitan Centre 11th Floor 50 O'Connor Street Ottawa, Ontario, K1A 0S6
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	External Affairs and International Trade

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	986.2	829.8	686.3	606.3	493.8
Obligations to the private sector[1]	540.7	410.0	353.0	314.7	313.2
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	45.3	40.1	33.8	29.4	31.4
Operations					
Revenues	704.5	689.8	645.3	687.7	778.4
Net Income	6.7	7.2	4.3	(1.9)	(4.3)
Cash Flow	6.7	7.2	4.3	(1.9)	(3.3)
Received from/payments to Canada					
Budgetary	14.9	17.1	15.3	11.8	16.1
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	1.4	0.9	nil	nil	nil

[1] Represents obligations to foreign governments.

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with an opportunity to obtain a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the corporation administers the following elements of the federal dairy program: calculation of Target Price for milk and cream for industry; market support for the Target Price through a nationwide offer to purchase butter and skim milk powder; direct support payments on eligible milk and cream shipments; international marketing of dairy products not required for domestic consumption; receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements; and coordination of national supply management of industrial milk production.

Appropriate Minister:	The Honourable William McKnight, P.C., M.P. Minister of Agriculture	Incorporation:	1966; by the *Canadian Dairy Commission Act* (R.S.C. 1985, c. C-15)
Chairman and Chief Executive Officer:	Roch Morin	Head Office:	Pebb Building 2197 Riverside Drive Ottawa, Ontario, K1A 0Z2
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Agriculture

FINANCIAL SUMMARY ($ million) Financial year ending July 31.

	1989-90	1988-89	1987-88	1986-87	1985-86
Financial Position					
Total Assets	232.4	242.7	222.8	212.2	259.8
Obligations to the private sector	52.1	69.0	82.2	77.9	89.9
Obligations to Canada	106.3	114.3	87.4	85.2	126.3
Shareholder's Equity	nil	nil	nil	nil	nil
Operations					
Revenues	243.0	200.1	181.1	216.0	230.5
Net Income	9.2	21.8	7.1	13.2	36.0
Cash Flow[1]	n.a	n.a	n.a	n.a	n.a
Received from/payments to Canada					
Budgetary[2]	270.0	287.5	290.2	287.0	292.2
Loans and Investments	252.6	278.2	279.7	299.7	289.4
Loan Repayments	260.6	251.3	278.1	341.7	401.7
Dividends	nil	nil	nil	nil	nil

[1] The corporation does not provide a Cash flow statement.
[2] Includes payments via the Agricultural Stabilization Board.
n.a = not applicable

CANADIAN FILM DEVELOPMENT CORPORATION

MANDATE

To foster and promote an independent film and television production industry in Canada through the development, production and distribution of Canadian motion picture and videos, and through other forms of industry assistance.

BACKGROUND

The corporation, which is also known as Telefilm Canada, administers a variety of programs in support of the domestic film and television production industry. These programs include two funds, the Feature Film Fund and the Canadian Broadcast Program Development Fund. The Feature Film Fund was created in 1986 to support the production and development of feature films. The Canadian Broadcast Program Development Fund, which dates back to 1983, provides assistance for Canadian television production. Through these and other programs (such as a script and project development program, a distribution and marketing program and international promotion activities), CFDC provided financial support to 437 production and development projects for film and television programs in 1990-91.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	1967; by the *Canadian Film Development Corporation Act*, (R.S.C. 1985, c. C-16)
Chairman:	Harvey A. Corn	Head Office:	National Bank Tower 14th Floor 600 de la Gauchetière, West Montreal, Quebec, H3B 4L2
Chief Executive Officer:	Pierre DesRoches	Status:	Exempt from Divisions I to IV of Part X of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof. An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87 (restated)
Financial Position					
Total Assets	20.8	47.8	35.0	27.3	27.0
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil[1]	6.3
Shareholder's Equity	15.1	14.8	24.2	19.9	19.8
Operations					
Revenues (interest on loans)	0.9	1.0	1.7	1.9	2.3
Net Income (cost of operations)	(144.9)	(155.0)	(124.5)	(108.4)	(77.9)
Cash Flow	(141.8)	(148.5)	(120.5)	(105.5)	(77.1)
Received from/payments to Canada					
Budgetary	145.1	145.6	128.9	108.5	87.6
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] In 1987-88, pursuant to authorization, Canada forgave $6.3 million loan principal.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

CIIPS fulfills its mandate by fostering, funding and conducting research; promoting scholarship; studying and proposing ideas and policies; and collecting and disseminating information on, and encouraging public discussion of, issues of international peace and security.

Appropriate Minister:	The Honourable Barbara McDougall, P.C., M.P. Secretary of State for External Affairs	Incorporation:	1984; by the *Canadian Institute for International Peace and Security Act*, (R.S.C. 1985, c. C-18); amended (R.S.C. 1985, 1st Suppl. c. 46)
Chairman:	David Braide	Head Office:	360 Albert Street Suite 900 Ottawa, Ontario, K1R 7X7
Chief Executive Officer:	Bernard Wood	Status:	Exempt from Divisions I to IV of Part X of the *Financial Administration* Act. Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	External Affairs

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2.0	2.1	2.2	1.8	1.6
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	1.7	1.7	1.7	1.6	1.4
Operations					
Revenues[1]	5.2	5.2	5.1	4.1	3.1
Net Income	(0.1)	negl.	0.2	0.2	(0.3)
Cash Flow	0.1	0.1	0.2	0.3	(0.3)
Received from/payments to Canada					
Budgetary	5.0	5.0	5.0	4.0	3.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding received from Canada.
negl. = negligible

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure: availability of adequate feed grain to meet the needs of livestock feeders; availability of adequate storage for feed grain in eastern Canada; reasonable stability in prices for feed grain in eastern Canada, British Columbia and the Yukon and Northwest Territories; and fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board executes its mandate by subsidizing the transportation costs of feed grains; by assessing requirements for feed grains and storage space and by collecting and disseminating related information; and by negotiating and coordinating with respect to storage, handling, transportation and cost of feed grains. Its programs are financed by budgetary payments from Canada. The February 20, 1990 Budget announced that the Board would be dissolved as a Crown corporation and its functions transferred to Agriculture Canada. Bill C-8, currently being considered by Parliament, provides for the dissolution of the Canadian Livestock Feed Board.

Appropriate Minister:	The Honourable William McKnight, P.C., M.P. Minister of Agriculture	Incorporation:	1967; pursuant to the *Livestock Feed Assistance Act*, (R.S.C. 1985, c. L-10)
Chairman and Chief Executive Officer:	Griffith T. Meredith	Head Office:	Suite 400 5180 Queen Mary Road P.O. Box 177, Snowdon Station Montreal, Quebec, H3X 3T4
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Agriculture

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	1.9	1.9	2.4	2.1	2.4
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(0.4)	(0.9)	0.1	0.2	0.3
Operations					
Revenues	nil	nil	nil	nil	nil
Net Income (cost of operations)	(18.3)	(19.1)	(19.0)	(18.7)	(17.2)
Cash Flow	(18.3)	(19.1)	(19.0)	(18.7)	(17.2)
Received from/payments to Canada					
Budgetary	18.7	18.1	18.9	18.5	17.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

CANADIAN MUSEUM OF CIVILIZATION

MANDATE

To increase interest in, knowledge of, appreciation and respect for human cultural achievements and human behaviour throughout Canada and internationally. To establish a collection of objects of historical or cultural interest relating to human cultural achievements and human behaviour. The collection is to have special but not exclusive reference to Canada.

BACKGROUND

On July 1, 1990, the Canadian Museum of Civilization became an autonomous Crown corporation under the *Museums Act*, Bill C-12. The museum was previously under the jurisdiction of the National Museums Corporation of Canada.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	July 1, 1990, by the *Museums Act* (S.C. 1990, c.3)
Chairman:	Peter A. Herrndorf	Head Office:	100 Laurier Street P.O. Box 3100, Station B Hull, Quebec, J8X 4H2
Chief Executive Officer:	George F. MacDonald	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91[1]
Financial Position	
Total Assets	23.7
Obligations to the private sector	nil
Obligations to Canada	nil
Shareholder's Equity	10.9
Operations	
Revenues	4.2
Net Income	(28.5)
Cash Flow	(26.7)
Received from/payments to Canada	
Budgetary	29.4
Loans and Investments	nil
Loan Repayments	nil
Dividends	nil

[1] Financial summary for nine months ending March 31, 1991.

CANADIAN MUSEUM OF NATURE

MANDATE

To increase interest in, knowledge of, appreciation and respect for the natural world throughout Canada and internationally. To establish, develop and maintain a collection of natural history objects with special but not exclusive reference to Canada.

BACKGROUND

The Canadian Museum of Nature was established as an autonomous Crown corporation by the *Museums Act* on July 1, 1990. The Museum was previously under the jurisdiction of the National Museums Corporation of Canada.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	July 1, 1990, by the *Museums Act* (S.C. 1990, c.3)
Chairman:	Norman E. Wagner, Q.C., PhD., L.L.E.	Head Office:	Victoria Memorial Building P.O. Box 3443, Station D Ottawa, Ontario K1P 6P4
Chief Executive Officer:	Alan R. Emery, PhD.	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91[1]
Financial Position	
Total Assets	5.8
Obligations to the private sector	nil
Obligations to Canada	nil
Shareholder's Equity	0.8
Operations	
Revenues	1.0
Net Income	(13.8)
Cash Flow	(13.2)
Received from/payments to Canada	
Budgetary	13.6
Loans and Investments	nil
Loan Repayments	nil
Dividends	nil

[1] Financial summary for nine months ending March 31, 1991.

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services.

BACKGROUND

In 1919, CNR was created from an amalgamation of 200 companies, many of which were insolvent. From the merger of these companies, CNR was required to produce one strong, commercially competitive system to serve the entire nation. It was recapitalized in 1937, in 1952 and in 1978. In 1988, the corporation sold its hotel, telephone and telecommunication subsidiaries and applied the proceeds to reduce its corporate debt. In 1986, its subsidiary CN Marine Inc., was incorporated as a separate parent Crown corporation and renamed Marine Atlantic Inc.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1919; by the *Canadian National Railway Act* which was superseded by the 1955 Act of the same name (R.S.C. 1985, c. C-19)
Chairman:	Brian R.D. Smith, Q.C.	Head Office:	16th Floor 935 de la Gauchetière, West Montreal, Quebec, H3B 2M9
Chief Executive Officer:	Ronald E. Lawless	Status:	Schedule III, Part II Not an agent of Her Majesty
Auditor:	Deloitte & Touche; Raymond, Chabot, Martin, Paré & Associates	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	7,028	7,105	6,906	7,594	7,843
Obligations to the private sector	1,712	1,769	1,842	2,752	3,149
Obligations to Canada	148	161	173	185	209
Shareholder's Equity	3,546	3,540	3,375	3,101	3,005
Operations					
Revenues	4,011	4,139	4,363	4,598	4,560
Net Income	8	206	283	121	(86)
Cash Flow	252	486	424	458	272
Received from/payments to Canada					
Budgetary[1]	14	17	29	21	20
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	13	12	12	24	56
Dividends	2	41	57	nil[2]	nil

[1] Excludes payments of a kind made to a general class of recipients and excludes cash for CN Marine Inc.
[2] Dividend of $24.1 million was declared in 1987 and subsequently reversed in 1988.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect monies due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured because of the imposition of the Cuban Assets Control Regulations by the U.S. government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $1.6 million as of December 31, 1990. Authority to dissolve the corporation has been given in the *Crown Corporations Dissolution Authorization Act*, which received Royal Assent on October 29, 1985.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1927; created by CNR in 1927 under the *Dominion Companies Act* and continued under the *Canada Business Corporations Act*, November 21, 1978
Chairman and Chief Executive Officer:	Ron Jackson	Head Office:	Tower C Place de Ville 23rd Floor 330 Sparks Street Ottawa, Ontario, K1A 0N5
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	1.7	1.5	1.3	1.2	1.1
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3	0.3
Shareholder's Equity	1.3	1.2	1.0	0.9	0.8
Operations					
Revenues	0.2	0.1	0.1	0.1	0.1
Net Income	0.2	0.1	0.1	0.1	0.1
Cash Flow[1]	n.a	n.a	n.a	n.a	n.a
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] The corporation does not provide a Cash flow statement.
n.a = not applicable

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To maximize benefits to Canada by the promotion and use of innovations produced by publicly funded institutions and agencies and by others on behalf of the Crown.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and monies received which are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventions Act*. As announced in the February 1990 Budget, CPDL is to be wound up. Bill C-8, currently being considered by Parliament, provides for the dissolution of Canadian Patents and Development Limited.

Appropriate Minister:	The Honourable Michael H. Wilson, P.C., M.P. Minister of Industry, Science and Technology and Minister for International Trade	Incorporation:	1947; by letters patent under the *Companies Act*; continued under the *Canada Business Corporation Act* in 1979
Chairman:	Jacques A. Léger	Head Office:	17th Floor 275 Slater Street Ottawa, Ontario, K1A 0R3
Chief Executive Officer:	Normand Plante	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Industry, Science and Technology

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	1.9	1.5	1.5	1.2	0.8
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	1.0	0.7	0.5	0.3	negl.
Operations					
Revenues	2.1	2.5	2.0	1.8	1.7
Net Income[1]	0.3	0.2	0.1	0.3	(0.4)
Cash Flow[1]	1.2	0.2	0.2	0.4	(0.4)
Received from/payments to Canada					
Budgetary	1.8	0.8	1.2	1.1	0.5
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding received from Canada.
negl. = negligible

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

In accordance with its enabling legislation, the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining financial basis.

Appropriate Minister:	The Honourable John Crosbie, P.C., M.P. Minister of Fisheries and Oceans and Minister for the Atlantic Canada Opportunities Agency	Incorporation:	1970; by the *Saltfish Act* (R.S.C. 1985, c. S-4)
Chairman:	James G. Barnes	Head Office:	Saltfish Building Newfoundland Drive P.O. Box 9440 St. John's, Newfoundland, A1A 2Y3
Chief Executive Officer:	Greg Viscount	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Fisheries and Oceans

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	8.4	16.3	28.5	27.6	24.4
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	31.4	44.0	41.0	28.9	24.0
Shareholder's Equity (Deficiency)	(25.6)	(34.7)	(15.3)	(5.4)	(4.2)
Operations					
Revenues[1]	37.6	47.1	73.3	85.2	75.8
Net Income	(5.9)	(19.4)	(9.9)	(1.2)	1.2
Cash Flow	(4.3)	(7.3)	(5.1)	0.1	1.5
Received from/payments to Canada					
Budgetary	15.0[2]	nil	nil	nil	nil
Loans and Investments	nil	3.0	12.1	4.9	6.6
Loan Repayments	12.6	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] During 1989-90, the corporation ceased providing marketing services and financing for frozen fish products.
[2] In 1990-91, the corporation received an ex-gratia payment from Canada.

CANADIAN WHEAT BOARD, THE

MANDATE

To market wheat and barley grown in western Canada in the best interests of western Canada's grain producers; to administer the *Prairie Grain Advance Payments Act*.

BACKGROUND

The Board was established in 1935 by Act of Parliament and is now responsible for all exports of wheat and barley grown in the prairie provinces and some parts of British Columbia. It is also responsible for sales of these grains for human consumption in Canada. The Board may sell domestic feed grains, but in general these sales are handled by producers themselves or by private trade. The Board issues a government-guaranteed initial payment when the producer delivers grain. Receipts are pooled, and a final payment net of marketing costs is made after the full year's returns have been calculated. Deficits are rare but if they occur they are, by statute, a charge upon the Consolidated Revenue Fund of Canada. The Board negotiates directly with customers, or through Accredited Exporters. The Board's longstanding mandate to market oats was ended by Orders in Council (PC 1989-986 and PC 1989-987) of May 27, 1989.

Appropriate Minister:	The Honourable William McKnight, P.C., M.P. Minister of Agriculture	Incorporation:	1935; by *The Canadian Wheat Board Act* (R.S.C. 1985, c. C-24)
		Head Office:	423 Main Street P.O. Box 816 Winnipeg, Manitoba, R3C 2P5
Chief Commissioner:*	Lorne Hehn	Status:	Exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act*. An agent of Her Majesty.
Auditor:	Deloitte & Touche	Department:	Agriculture

FINANCIAL SUMMARY ($ million) Financial year ending July 31.

	1989-90	1988-89	1987-88	1986-87	1985-86
Financial Position					
Total Assets	5,612	4,939	4,103	4,836	5,234
Obligations to the private sector	5,172	4,292	3,663	4,684	5,060
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	nil	nil	nil	nil	nil
Operations					
Revenues (sales of grains on behalf of farmers)	4,111	4,279	2,862	3,208	3,757
Net Income[1]	359	552	399	58	47
Cash Flow[2]	n.a	n.a	n.a	n.a	n.a
Received from/payments to Canada					
Budgetary	15	112[3]	16	128	218
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

* Performs the functions and duties equivalent to a Chairman and Chief Executive Officer.

[1] Total for all Pool accounts. The CWB administers each pool account independently. This amount represents the surpluses and these are paid out to the farmers at the beginning of the following calendar year. Deficits in any pools are recovered from the Government of Canada. Deficit payments were as follows: 1988-89, $32 million; 1986-87, $111 million; 1985-86, $201 million.

[2] The Canadian Wheat Board does not provide a Cash flow statement.

[3] Includes $66 million in payment for cancellation of Two Price Wheat.

n.a = not applicable

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To operate, reorganize and rationalize coal production from the Sydney coal field.

BACKGROUND

The corporation was established in 1967 by the *Cape Breton Development Corporation Act* with a Coal Division and an Industrial Development Division. The Industrial Development Division's mandate (IDD) was to develop alternative employment opportunities and to broaden the base of the local Cape Breton economy. Pursuant to the *Atlantic Canada 1987 Legislation*, this division was transferred to the Enterprise Cape Breton Corporation on December 1, 1988.

The remaining Coal Division (DEVCO) is the major employer in the Sydney/Glace Bay area with approximately 2,800 employees. The corporation operates three collieries (Prince, Lingan, and Phalen) and fully integrated support facilities including a coal preparation plant, a complete railway transportation system, and a shipping pier.

Appropriate Minister:	The Honourable Michael H. Wilson, P.C., M.P. Minister of Industry, Science and Technology and Minister for International Trade	Incorporation:	1967; by the *Cape Breton Development Corporation Act*, (R.S.C. 1985, c. C-25)
Chairman:	John Terry	Head Office:	500 Kings Road P.O. Box 2500 Sydney, Nova Scotia, B1P 6K9
Chief Executive Officer:	Ernest Boutilier	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Industry, Science and Technology

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89[1]	1987-88	1986-87
Financial Position					
Total Assets	411	475	534	626	581
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	31	7	41	22	7
Shareholder's Equity[2]	343	429	449	548	511
Operations					
Revenues	216	238	200	214	192
Net Income	(119)	(74)	(97)	(64)	(54)
Cash Flow	0.1	(9)	(30)	(6)	(22)
Received from/payments to Canada					
Budgetary	32	54[3]	28	101	164
Loans and Investments	24	nil	19	15	4
Loan Repayments	nil	34	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Prior to 1988-89, financial data in this Summary represented the consolidation of data of the two divisions (Coal, and IDD).
[2] Includes budgetary funding received from Canada.
[3] $29.7 million of the $54 million pertains to 1988-89 operating loss.

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1951; by the *Defence Production Act* (R.S.C. 1985, c. D-1); continued under the *Canada Business Corporations Act*, November 21, 1978
Chairman and Chief Executive Officer:	J.R. Lorne Atchison	Head Office:	Sir Charles Tupper Building 3rd Floor, A Wing Riverside Drive Ottawa, Ontario, K1A 0K3
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2.4	2.3	1.0	2.0	1.5
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(2.4)	(2.9)	(2.8)	(2.9)	(2.9)
Operations					
Revenues[1]	16.4	15.3	14.3	12.8	13.0
Net Income	0.5	(0.1)	0.2	negl.	0.1
Cash Flow	0.6	0.5	0.8	0.4	0.5
Received from/payments to Canada					
Budgetary	15.5	14.3	13.7	12.6	12.8
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Revenues include appropriations received from Canada.
negl. = negligible

ENTERPRISE CAPE BRETON CORPORATION

MANDATE

To promote and assist the financing and development of industry on the Island of Cape Breton, to provide employment outside the coal producing industry and to broaden the base of the economy of the Island.

BACKGROUND

On December 1, 1988, the Industrial Development Division (IDD) of the Cape Breton Development Corporation became a separate Crown corporation, Enterprise Cape Breton Corporation. To ensure coordination of development policies within the region, this corporation reports to the Minister responsible through Atlantic Canada Opportunities Agency. The Agency and the corporation have the same President. Upon assuming the activities, programs and properties of the IDD, revised programs were established to promote industrial development on Cape Breton Island and in the northeast part of the Nova Scotia mainland.

Appropriate Minister:	The Honourable John Crosbie, P.C., M.P. Minister of Fisheries and Oceans and Minister for the Atlantic Canada Opportunities Agency	Incorporation:	1988; by The *Government Organization Act, Atlantic Canada*, 1987 (S.C. 1988, c.50)
Chairman:	Peter Lesaux	Head Office:	P.O. Box 1750 Sydney, Nova Scotia, B1P 6T7
Chief Executive Officer:	Patrick Bates	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Atlantic Canada Opportunities Agency

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89
Financial Position			
Total Assets	18.7	25.7	33.4
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Shareholder's Equity	16.7	22.5	32.0
Operations			
Revenues	2.3	4.1	1.1
Net Income	(15.3)	(16.8)	(2.8)
Cash Flow	(7.8)	(8.8)	(1.8)
Received from/payments to Canada			
Budgetary	10.6	7.3	3.4
Loans and Investments	nil	nil	nil
Loan Repayments	nil	nil	nil
Dividends	1.1[1]	nil	nil

[1] Represents net proceeds from the sale of assets remitted to Canada.

EXPORT DEVELOPMENT CORPORATION

MANDATE

Export Development Corporation (EDC) is Canada's official export credit agency, responsible for facilitating and developing export trade by the provision of credit insurance, loans, guarantees, and other financial services to promote Canadian export trade.

BACKGROUND

In addition to its corporate activities, EDC administers for Canada certain export insurance and financing in support of export transactions considered to be in the national interest.

Appropriate Minister:	The Honourable Michael H. Wilson, P.C., M.P. Minister of Industry, Science and Technology and Minister for International Trade	Incorporation:	1969; by the *Export Development Act*, (R.S.C. 1985, c. E-20)
Chairman:	Maureen J. Sabia	Head Office:	14th Floor 151 O'Connor Street P.O. Box 655 Ottawa, Ontario, K1P 5T9
Chief Executive Officer:	Paul Labbé	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	External Affairs

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

CORPORATE ACCOUNT	1990	1989	1988	1987	1986
Financial Position					
Total Assets	7,040	6,567	6,522	6,933	7,173
Obligations to the private sector	5,855	5,473	5,221	5,599	5,821
Obligations to Canada	nil	nil	nil	25	80
Shareholder's Equity	786	705	904	899	898
Operations					
Revenues	642	630	619	665	677
Net Income	6	(199)	4	2	2
Cash Flow	103	134	132	(26)	(24)
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	75	nil	nil	nil	nil
Loan Repayments	nil	nil	25	55	74
Dividends	nil	nil	nil	nil	nil
CANADA ACCOUNT					
Financial Position					
Canada assets administered	1,256	1,027	926	871	880

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act*, the corporation has made mortgage loans to farmers for the purchase of farm land, livestock and machinery, for permanent farm improvements and for debt refinancing. Under the authority of the *Farm Syndicates Credit Act*, the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farm is $600,000 and for a syndicate is $100,000. The corporation maintains six regional offices and about 100 district and field offices. As at March 31, 1991, the Corporation had 61,475 loans outstanding.

Appropriate Minister:	The Honourable William McKnight, P.C., M.P. Minister of Agriculture	Incorporation:	1959; by the *Farm Credit Act* (R.S.C. 1985, c. F-2)
Chairman and Chief Executive Officer:	James J. Hewitt	Head Office:	6th Floor 434 Queen Street P.O. Box 2314, Station D Ottawa, Ontario, K1P 6J9
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Agriculture

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	3,810	3,817	4,032	4,307	5,015
Obligations to the private sector	1,128	1,216	1,328	1,328	1,600
Obligations to Canada	2,432	2,549	3,254	3,484	3,305
Shareholder's Equity (Deficiency)	147	(74)	(671)	(637)	(125)
Operations					
Revenues	426	423	407	384	483
Net Income	20	(3)	(35)	(512)	(132)
Cash Flow	24	8	(48)	(114)	(76)
Received from/payments to Canada					
Budgetary	nil	nil	nil[1]	15[1]	5
Loans and Investments	471	894	130	525	nil
Loan Repayments	388	999	360	346	591
Dividends	nil	nil	nil	nil	nil

[1] In addition to the direct payments from Canada, the corporation received cash from the Department of Agriculture in compensation for financial concessions to clients under the Farm Debt Review Board program.

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice, giving particular attention to the needs of small business enterprises.

BACKGROUND

Since 1974, the Bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling, training and other management services to small and medium-sized business.

Appropriate Minister:	The Honourable Michael H. Wilson, P.C., M.P. Minister of Industry, Science and Technology and Minister for International Trade	Incorporation:	1974; by the *Federal Business Development Bank Act* (R.S.C. 1985, c. F-6)
Chairman:	Bertrand J. Lavoie	Head Office:	800 Victoria Square P.O. Box 335 Stock Exchange Tower Station Montreal, Quebec, H4Z 1L4
Chief Executive Officer:	Guy A. Lavigueur	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Raymond, Chabot, Martin, Paré and Associates and the Auditor General of Canada	Department:	Industry, Science and Technology

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2,789	2,814	2,541	2,297	1,920
Obligations to the private sector	2,385	2,418	2,173	1,980	1,617
Obligations to Canada	nil	nil	nil	nil	51
Shareholder's Equity	368	365	345	299	242
Operations					
Revenues	386	379	327	275	246
Net Income	3	10	11	6	7
Cash Flow	69	70	95	62	57
Received from/payments to Canada					
Budgetary	15	33	62	77	55
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

FRESHWATER FISH MARKETING CORPORATION

MANDATE

The objectives of the corporation are to market fish in an orderly manner, to increase returns to fishers; and to promote international markets for, and increase inter-provincial and export trade in, fish.

BACKGROUND

The corporation was created to improve the economic situation of commercial fisheries in Western Canada. The corporation's Act requires it to purchase and market all of the legally caught freshwater fish from the region it serves and to operate on a self-sustaining basis. Its products are sold in direct competition with producers from the Great Lakes area as well as competing against other fish and seafood products in an open marketplace.

Appropriate Minister:	The Honourable John Crosbie, P.C., M.P. Minister of Fisheries and Oceans and Minister for the Atlantic Canada Opportunities Agency	Incorporation:	1969; by the *Freshwater Fish Marketing Act* (R.S.C. 1985, c. F-13)
Chairman:	Maurice Blanchard	Head Office:	1199 Plessis Road Winnipeg, Manitoba, R3C 3L4
Chief Executive Officer:	Tom Dunn	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Fisheries and Oceans

FINANCIAL SUMMARY ($ million) Financial year ending April 30.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	18.6	30.0	28.6	23.6	18.9
Obligations to the private sector[1]	3.2	1.7	8.1	16.3	13.8
Obligations to Canada	9.9	21.1	14.0	2.0	0.9
Shareholder's Equity	3.4	3.3	3.0	2.7	2.2
Operations					
Revenues	52.1	49.4	55.1	58.1	58.6
Net Income	0.1	0.3	0.4	0.4	0.4
Cash Flow	1.7	1.6	1.4	1.5	1.3
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	7.1	12.0	1.1	nil
Loan Repayments	11.2	nil	nil	nil	13.8
Dividends	nil	nil	nil	nil	nil

[1] Includes provision for final payments to fishermen.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer a safe and efficient pilotage service in the designated Canadian waters in the Great Lakes area in and around Ontario, in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services to the Great Lakes region. With the approval of the Governor-in-Council, the Authority has the power to make regulations in order to meet its objectives. These regulations may prescribe the establishment of compulsory pilotage areas; the ship or classes of ships which are subject to compulsory pilotage; the circumstances under which compulsory pilotage may be waived; the tariffs or pilotage charges; and the classes of licences and classes of pilotage certificates that may be issued. The Authority is required to set fair and reasonable tariffs that ensure self-sustaining operations.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14), incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority
Chairman and Chief Executive Officer:	Richard G. Armstrong	Head Office:	132 Second Street East P.O. Box 95 Cornwall, Ontario, K6H 5R9
		Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	2.8	4.3	4.5	4.6	5.2
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(2.8)	(1.2)	(0.9)	(2.0)	(1.0)
Operations					
Revenues	8.4	9.4	9.7	9.9	11.4
Net Income	(1.6)	(0.3)	negl.	(0.9)	0.8
Cash Flow	(1.3)	0.1	0.3	(0.7)	1.1
Received from/payments to Canada					
Budgetary	nil[1]	nil	1.0	nil	3.4
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] The corporation received a Parliamentary appropriation of $1.4 million in February, 1991 for the cash operating loss for 1990.
negl. = negligible

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established as a parent Crown corporation on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port now handles more Canadian containerized cargo than any other port.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25 (1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Donald A. Parker	Head Office:	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia, B3P 2P6
Chief Executive Officer:	David F. Bellefontaine	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Doane Raymond	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	70.0	69.4	65.0	62.0	60.6
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	3.1	3.5	3.8	4.1	30.0
Shareholder's Equity	62.1	62.4	58.4	55.2	23.2
Operations					
Revenues	16.0	15.6	13.9	13.3	11.4
Net Income	3.7	4.6	3.1	1.7	1.1
Cash Flow	5.8	6.8	5.1	3.7	3.5
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	4.1
Loan Repayments	0.4	0.3	0.3	nil	nil
Dividends	2.5[1]	0.6	0.2	0.3	1.9

[1] Includes contributions to Canada (cash recovery) of $1.47 million.

HARBOURFRONT CORPORATION

MANDATE

Harbourfront Corporation operates, manages, maintains and develops the Harbourfront site in Toronto. Since January 1991, the activities of the corporation have focused specifically on implementing the recommendations of the Royal Commission on the Future of the Toronto Waterfront.

BACKGROUND

Harbourfront Corporation was created in 1972 from the assembly of lands owned and expropriated by the federal government. With participation from all levels of government, its mandate to support cultural, recreational and educational activities at the Harbourfront site was established in 1978. In addition to funding facilities for public use, the corporation also encouraged private sector development on the site . Over the past several years, Harbourfront's dual role as programmer and developer has been under review.

On March 30, 1988, the federal government commissioned a Royal Commission on the Future of the Toronto Waterfront to review the role, mandate and development plans of Harbourfront Corporation. Implementation plans were developed on the basis of the recommendations of the Commission. Under this plan, cultural, recreational and educational activities have been transferred to Harbourfront'90, a local not-for-profit programming entity. A second entity, a charitable foundation, was established and will be responsible for managing the fund which will be generated from the disposition of the corporation's real estate assets and will make a contribution from that fund to support the public programming activities of Harbourfront '90. Bill C-8, currently being considered by Parliament, provides for the dissolution of Harbourfront Corporation.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1936; as Terminal Warehouses Ltd, under the Ontario *Companies Act*; July 14, 1978, as Harbourfront Corporation, under the *Business Corporations Act* of Ontario; continued under the *Canada Business Corporations Act*, December 21, 1984
Chairman and Chief Executive Officer:	William J. McAleer, Q.C.	Head Office:	Scotia Plaza, Suite 2703 P.O. Box 320 Toronto, Ontario, M5H 3Y2
		Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Peat Marwick Thorne and the Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88 (restated)	1986-87
Financial Position					
Total Assets	20.8	31.0	35.0	42.4	52.7
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	2.2	nil	nil	nil	nil
Shareholder's Equity	15.1	25.2	30.9	38.7	49.6
Operations					
Revenues	13.6[1]	15.3	13.7	11.7	10.5
Net Income	(7.7)[1]	(5.2)	(5.4)	(3.8)	(2.4)
Cash Flow	(7.5)[1]	(5.0)	(4.9)	(3.5)	(2.2)
Received from/payments to Canada					
Budgetary	3.6	3.6	nil	nil	1.0
Loans and Investments	2.2	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes amounts pertaining to transferred activities between the corporation and Harbourfront '90. Harbourfront '90, a reorganized entity, pursuant to the Asset Transfer Agreement dated December 31, 1990, is responsible for all public programming activities.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD's programs are part of Canada's Official Development Assistance commitment. The Centre fosters and supports initiatives that help developing countries to improve their own management and use of ocean resources in a rational and sustainable manner. The focus is on island and coastal nations where ocean resources can have the maximum development impact.

Appropriate Minister:	The Honourable Monique Landry, P.C., M.P. Minister for External Relations and Minister of State (Indian Affairs and Northern Development)	Incorporation:	1985; *The International Centre For Ocean Development Act*, (R.S.C. 1985, 1st Suppl. c. 17)
Chairman:	Elisabeth Mann Borgese	Head Office:	9th Floor 5670 Spring Garden Road Halifax, Nova Scotia, B3J 1H6
Chief Executive Officer:	Gary C. Vernon	Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	External Affairs and International Trade

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2.7	1.8	1.3	0.2	0.1
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada[1]	nil	nil	nil	nil	nil
Shareholder's Equity	0.2	0.6	negl.	negl.	negl.
Operations					
Revenues[2]	2.3	2.3	0.6	0.2	0.1
Net Income[2]	(12.6)	(9.6)	(8.0)	(6.4)	(4.0)
Cash Flow[2]	(12.6)	(9.6)	(8.0)	(6.4)	(4.0)
Received from/payments to Canada					
Budgetary	12.2	10.1	8.0	6.4	4.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Does not include advances from Canadian International Development Agency (CIDA): 1991, $1.0 million; 1990, $0.01 million; 1989, $0.6 million; 1988, nil; 1987, nil.
[2] Does not include budgetary funding.
negl. = negligible

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

MANDATE

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

BACKGROUND

IDRC was created to help resolve, through research carried out by Third World scientists, the problems of poverty in the developing countries. To this end, it has established the following main program areas: Agriculture, Food and Nutrition Sciences, Health Sciences, Information Sciences, Social Sciences, Communication, and Earth and Engineering Sciences.

Appropriate Minister:	The Honourable Barbara McDougall, P.C., M.P. Secretary of State for External Affairs	Incorporation:	1970; by *The International Development Research Centre Act*, (R.S.C. 1985, c. I-19)
Chairman:	Dr. Janet M. Wardlaw	Head Office:	13th Floor 250 Albert Street P.O. Box 8500 Ottawa, Ontario, K1G 3H9
Chief Executive Officer:	Keith A. Bezanson	Status:	Exempt from provisions of Divisions I to IV of Part X of the *Financial Administration Act* Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	External Affairs

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	24.7	22.1	34.3	24.3	14.3
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	8.6	4.0	13.9	8.6	2.6
Operations					
Revenues	122.5	121.1	121.3	112.4	102.4
Net Income	4.5	(9.9)	5.3	6.0	1.4
Cash Flow	6.0	(8.5)	6.5	9.9	3.2
Received from/payments to Canada					
Budgetary	114.1	108.5	114.2	108.1	100.0
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	4.0[1]

[1] Contribution to Canada (cash recovery).

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer a safe and efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert Lock, in the Saguenay River and in the Chaleur Bay.

BACKGROUND

Established in 1972, the Authority provides pilotage services to the St. Lawrence River region. With the approval of the Governor-in-Council, it has the power to make regulations in order to meet its objectives. These regulations may prescribe the establishment of compulsory pilotage areas; the ship or classes of ships which are subject to compulsory pilotage; the circumstances under which compulsory pilotage may be waived; the tariffs or pilotage charges; and the classes of licences and classes of pilotage certificates that may be issued. The Authority is required to set fair and reasonable tariffs that ensure self-sustaining operations.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14)
Chairman and Chief Executive Officer:	Jacques Marquis	Head Office:	Suite 1402 1080 Côte du Beaver Hall Montreal, Quebec, H2Z 1S8
		Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	5.1	5.9	4.7	5.4	7.9
Obligations to the private sector	1.3	0.8	0.8	0.7	0.8
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	(1.3)	(1.1)	(0.9)	(0.6)	0.8
Operations					
Revenues	28.6	28.0	27.0	27.2	27.0
Net Income	(2.2)	(1.8)	(1.8)	(1.7)	(1.4)
Cash Flow	(2.1)	(1.6)	(1.5)	(1.5)	(1.3)
Received from/payments to Canada					
Budgetary	2.1	1.6	1.5	0.3	2.5
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

MARINE ATLANTIC INC.

MANDATE

To acquire, establish, manage and operate a marine transportation service, a marine maintenance, repair and refit service, a marine construction business and any service or business related thereto.

BACKGROUND

The company provides marine ferry services to Atlantic Canada. As CN Marine Inc., it was a subsidiary of Canadian National Railway Company. Pursuant to the *Marine Atlantic Inc. Acquisition Authorization Act* (S.C. 1986, C. 36) proclaimed on June 27, 1986, the company's name was changed to Marine Atlantic Inc. and was added to Part I of Schedule III of the *Financial Administration Act*. In 1987 the corporation acquired Coastal Transport Limited and the Newfoundland Dockyard Corporation, of St. John's. Coastal Transport Limited operates a ferry between New Brunswick ports. These subsidiaries operate autonomously. Customer revenues cover approximately one-third of Marine Atlantic's operating expenditures.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1979; by the *Canada Business Corporations Act*. Status and ownership changed as of December 31, 1986 (S.C. 1986, C. 36)
Chairman:	Alan Scales, Q.C.	Head Office:	100 Cameron Street Moncton, New Brunswick, E1C 5Y6
Chief Executive Officer:	Terry W. Ivany	Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Peat Marwick Thorne and the Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	484.1	484.0	354.0	335.0	339.0
Obligations to the private sector	nil	0.2	3.7	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	1.1	(1.4)	1.0	(3.0)	(6.0)
Operations					
Revenues[1]	198.4	194.9	192.9	121.7	124.7
Net Income	(0.2)	(3.6)	2.4	3.1	1.0
Cash Flow	13.5	(3.0)	4.4	(5.0)	9.5
Received from/payments to Canada					
Budgetary	132.8	271.9	132.6	128.7	124.4
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding as contract revenues.

MINGAN ASSOCIATES, LTD

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the corporation was purchased for Canada in 1983 to obtain certain land and fishing rights. Those assets are to become Indian reserve property, and as a first step, have been transferred to the Crown in right of Canada. Bill C-8, currently being considered by Parliament, provides for the dissolution of Mingan Associates, Ltd.

Appropriate Minister:	The Honourable Tom Siddon, P.C., M.P. Minister of Indian Afffairs and Northern Development	Incorporation:	1983; by Order in Council P.C. 1983-4029; a corporation under Part 1A of the *Quebec Companies Act*
Chairman and Chief Executive Officer:	Vacant	Head Office:	Les Terrasses de la Chaudière 18th Floor 10 Wellington Street Hull, Quebec, K1A 0H4
		Status:	Schedule III, Part I Not an agent of Her Majesty
		Department:	Indian Affairs and Northern Development

FINANCIAL SUMMARY Financial year ending December 31, 1990.

All of the corporation's assets have been sold to the Crown. The corporation had no business or activity during the 1990 calendar year.

Mingan Associates Ltd. has been an inactive corporation since 1983.

MONTRÉAL PORT CORPORATION

MANDATE

To administer, manage and control the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montréal Port Corporation was established as a parent Crown corporation on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The total volume of traffic at the port in 1990 was 21.7 million metric tonnes, up 6.5 percent compared with 1989.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	André Gingras	Head Office:	Montreal Port Building Cité du Havre Wing No. 1 Montreal, Quebec, H3C 3R5
Chief Executive Officer:	Dominic J. Taddeo	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Samson Bélair and Deloitte & Touche	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	231.2	230.9	233.3	227.4	212.2
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	6.1	6.6	7.0	7.4	140.7
Shareholder's Equity	195.5	210.6	208.8	199.0	(47.6)
Operations					
Revenues	63.2	60.4	65.2	67.3	65.1
Net Income	10.8	5.2	14.0	15.4	13.8
Cash Flow	20.5	16.4	24.0	24.7	21.9
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	0.4	0.4	0.4	0.4	0.3
Dividends	13.6[1]	3.3	4.3	4.1	55.0[1]

[1] Includes contribution to Canada (cash recovery) of $12.3 million in 1990 and $55 million in 1986.

NATIONAL ARTS CENTRE CORPORATION

MANDATE

To promote the development of the performing arts.

BACKGROUND

In 1969, the corporation leased the National Arts Centre complex for twenty years without charge. The lease was renewed to May 31, 1991. The corporation's revenues meet about 52.8 per cent of its expenses with payments from Canada covering most of the balance. The corporation is a charitable organization for the purposes of the *Income Tax Act*.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	1966; by the *National Arts Centre Act*, (R.S.C. 1985, c. N-3)
Chairman:	Robert E. Landry	Head Office:	53 Elgin Street P.O. Box 1534, Station B Ottawa, Ontario, K1P 5W1
Chief Executive Officer:	Yvon DesRochers	Status:	Exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act* Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending August 31.

	1989-90	1988-89	1987-88	1986-87	1985-86
Financial Position					
Total Assets	7.7	7.6	10.2	7.4	6.7
Obligations to the private sector	1.0	nil	nil	nil	negl.
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	(0.1)	0.3	1.1	1.6	1.1
Operations					
Revenues	18.8	20.7	17.9	16.6	15.4
Net Income	(16.8)	(16.3)	(15.9)	(14.4)	(13.6)
Cash Flow	(15.9)	(15.2)	(15.2)	(13.7)	(12.8)
Received from/payments to Canada					
Budgetary	18.0	17.4	18.7	14.9	16.7
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

negl. = negligible

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region; to organize, sponsor and promote public activities in the Region; to coordinate policies and programs of the Government in the organization, and sponsorship of public activities in the National Capital Region which are promoted by departments.

BACKGROUND

Canada has owned this corporation since 1899 with the creation of the Ottawa Improvement Commission (1899-1927), succeeded by the Federal District Commission (1927-1958).

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1958; by the *National Capital Act* (R.S.C. 1985, c. N-4), Amended in 1988 (S.C. 1988, c. 54)
Chairman:	Jean Pigott	Head Office:	14th Floor 161 Laurier Avenue West Ottawa, Ontario, K1P 6J6
Chief Executive Officer:	John Hoyles	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88 (restated)	1986-87
Financial Position					
Total Assets	350.9	343.7	324.4	319.7	298.3
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	317.4	301.2	282.8	285.8	269.4
Operations					
Revenues	40.1	33.1	18.9	15.7	15.9
Net Income[1]	6.6	6.3	(21.4)	(8.3)	(26.6)
Cash Flow[1]	(2.4)	10.8	(14.5)	(0.2)	(18.5)
Received from/payments to Canada					
Budgetary	90.1	94.1	91.3	103.0	62.4
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding.

NATIONAL GALLERY OF CANADA

MANDATE

To develop, maintain and make known, throughout Canada and internationally, a national collection of works of art, historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding, and enjoyment of art in general among all Canadians.

BACKGROUND

The National Gallery was founded in 1880. The entity for the Gallery has changed many times over the years. On July 1, 1990, the National Gallery of Canada became an autonomous Crown corporation under the *Museums Act*, Bill C-12.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	July 1, 1990; by the *Museums Act* (S.C. 1990, c.3)
Chairman:	Jean C. Monty	Head Office:	380 Sussex Drive P.O. Box 427, Station A Ottawa, Ontario, K1N 9N4
Chief Executive Officer:	Dr. Shirley L. Thomson	Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91[1]
Financial Position	
Total Assets	22.7
Obligations to the private sector	nil
Obligations to Canada	nil
Shareholder's Equity	9.0
Operations	
Revenues	2.6
Net Income	(20.7)
Cash Flow	(19.1)
Received from/payments to Canada	
Budgetary	23.2
Loans and Investments	nil
Loan Repayments	nil
Dividends	nil

[1] Financial summary for the nine months ending March 31, 1991.

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY

MANDATE

To foster scientific and technological literacy throughout Canada by establishing, maintaining and developing a collection of scientific and technological objects, with special but not exclusive reference to Canada, and by demonstrating the products and processes of science and technology and their economic, social and cultural relationships with society.

BACKGROUND

On July 1, 1990, the National Museum of Science and Technology became an autonomous Crown corporation under the *Museums Act*, Bill C-12.

Appropriate Minister:	The Honourable Henry Perrin Beatty, P.C., M.P. Minister of Communications	Incorporation:	1990, by the *Museums Act* (S.C. 1990, c.3)
Chairman:	David M. Culver	Head Office:	2380 Lancaster Road P.O. Box 9724, Ottawa Terminal Ottawa, Ontario, K1G 5A3
Chief Executive Officer:	Geneviève Sainte-Marie	Status:	Schedule III, Part 1 An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Communications

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91[1]
Financial Position	
Total Assets	11.1
Obligations to the private sector	nil
Obligations to Canada	nil
Shareholder's Equity	5.0
Operations	
Revenues	0.6
Net Income	(11.5)
Cash Flow	(10.7)
Received from/payments to Canada	
Budgetary	14.8
Loans and Investments	nil
Loan Repayments	nil
Dividends	nil

[1] Financial summary for the nine months ending March 31, 1991.

OLD PORT OF MONTREAL CORPORATION INC.

MANDATE

To promote the development of the lands of Le Vieux-Port de Montréal; to develop, administer, manage and maintain Crown property there.

BACKGROUND

Since February 1982, the corporation has managed the Crown lands at Le Vieux-Port, including lands transferred to the Crown in 1983 from Canada Ports Corporation. Planning and consultation with the public and with the other levels of government have resulted in plans for major developments on the lands. The Government of Canada has announced a series of projects that are scheduled to be completed by 1992, the 350th anniversary of the founding of Montréal and the 125th anniversary of Confederation.

Appropriate Minister:	The Honourable Elmer MacKay, P.C., M.P. Minister of Public Works	Incorporation:	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act.*
Chairman and Chief Executive Officer:	Benoît Lemay	Head Office:	333 rue de la Commune West Montreal, Quebec, H2Y 2E2
		Status:	A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it were a parent Crown corporation. An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Public Works

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	6.1	2.8	1.8	0.9	0.6
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	nil	nil	nil	nil	nil
Operations					
Revenues	4.5	3.2	2.2	1.1	0.6
Net Income (net expenditures)	(14.5)	(4.4)	(6.4)	(3.6)	(3.2)
Cash Flow	(3.6)	(2.7)	(2.5)	(2.3)	(2.0)
Received from/payments to Canada					
Budgetary	13.6	6.0	7.3	3.4	3.3
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer, a safe and efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services to the British Columbia region. With the approval of the Governor-in-Council, it has the power to make regulations in order to meet its objectives. These regulations may prescribe the establishment of compulsory pilotage areas; the ship or classes of ships which are subject to compulsory pilotage; the circumstances under which compulsory pilotage may be waived; the tariffs or pilotage charges; and the classes of licences and classes of pilotage certificates that may be issued. The Authority is required to set fair and reasonable tariffs that ensure self-sustaining operations.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14)
Chairman and Chief Executive Officer:	Robert J. Smith	Head Office:	Suite 300 1199 West Hastings Street Vancouver, British Columbia, V6E 4G9
		Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	4.0	4.3	4.5	4.5	4.4
Obligations to the private sector	negl.	negl.	nil	nil	nil
Obligations to Canada	nil	nil	nil	negl.	negl.
Shareholder's Equity	1.8	2.3	2.8	2.6	2.6
Operations					
Revenues	29.3	25.3	27.2	26.3	23.3
Net Income	(0.4)	(0.5)	0.1	negl.	(0.2)
Cash Flow	(0.3)	(0.3)	0.4	0.1	(0.1)
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

negl. = negligible

PETRO-CANADA

(formerly PETRO-CANADA INC.)

MANDATE

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND

Incorporated as **Petro-Canada Inc.** in 1975 under the *Canada Business Corporations Act*, it functioned as the operating subsidiary of Petro-Canada, the parent Crown corporation. Through a series of acquisitions including Atlantic Richfield, Pacific Petroleums, Petrofina, BP Canada and Gulf Canada's rights and other assets and also its own oil and gas investment program, Petro-Canada Inc. became a major oil and gas corporation.

On February 1, 1991, Petro-Canada was reorganized by the *Petro-Canada Public Participation Act*. Petro-Canada Inc. was continued as Petro-Canada, a new parent Crown corporation, with responsibility for all the oil and gas businesses. The shares of this operating company, Petro-Canada, were transferred to the Minister of State (Finance and Privatization). Petro-Canada, the former parent of Petro-Canada Inc. was renamed Petro-Canada Limited. Subsequently, Petro-Canada sold treasury shares to the public and at July 31, 1991, the Government of Canada owned 80.5% of the shares of Petro-Canada.

As a result of the share issue, the corporation is no longer a parent Crown corporation and accordingly, its summary page will not be included next year in this annual report.

Appropriate Minister:	The Honourable John H. McDermid, P.C., M.P. Minister of State (Finance and Privatization)	Incorporation:	1975; by the *Canada Business Corporations Act* continued as Petro-Canada February 1, 1991 under the *Petro-Canada Public Participation Act*
Chairman and Chief Executive Officer:	Wilbert H. Hopper	Head Office:	Petro-Canada Centre 52nd Floor, West Tower 150-6th Avenue, S.W. Calgary, Alberta, T2P 3E3
		Status:	Schedule III, Part II Not an agent of Her Majesty
Auditor:	Arthur Andersen & Co.	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989 (restated)	1988[1] (restated)	1987[1] (restated)	1986[1] (restated)
Financial Position					
Total Assets	7,278	6,743	6,659	6,745	6,537
Obligations to the private sector	2,242	1,948	2,010	1,894	1,740
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	2,671	2,377	2,402	2,553	2,517
Operations					
Revenues	5,873	5,026	4,801	5,079	5,172
Net Income	181	20	(54)	92	7
Cash Flow	621	452	607	767	709
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] These financial statements were restated to reflect a change in 1989 in the method of accounting for exploration and development activities from the full cost method to the successful efforts method.

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

MANDATE

To assist oil-importing developing countries to exploit their own hydrocarbon resources; to provide development assistance directly to Third World countries; and to be available as an executing agent for other institutions such as the World Bank.

BACKGROUND

PCIAC participates in oil and gas exploration in developing countries, conducts pre-exploration studies and provides technical assistance and training. Under the terms of an Operating Services Agreement, Petro-Canada acts as PCIAC's executing agent for the procurement of goods and services on a non-profit, cost-recovery basis. At the time of the February 1991 federal Budget the Government announced its decision to dissolve PCIAC and deliver all energy aid through CIDA.

Appropriate Minister:	The Honourable Don Mazankowski[3], P.C., M.P. Deputy Prime Minister and Minister of Finance	Incorporation:	1981; under the *Canada Business Corporations Act*
Chairman and Chief Executive Officer:	Frederick W. Gorbet	Head Office:	c/o Department of Finance L'Esplanade Laurier 140 O'Connor Street Ottawa, Ontario K1A 0G5
		Status:	A wholly-owned subsidiary of Petro-Canada Limited which by Order in Council (PC 1985-2957), has been designated a parent Crown corporation with respect to Sections 122-125 and 150 of the *Financial Administration Act*. Not an agent of Her Majesty
Auditor:	Arthur Andersen & Co.	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	0.1	3.1	3.1	2.7	2.7
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	negl.	negl.	negl.	negl.	negl.
Operations					
Revenues[1]	43.0	49.3	60.5	67.4	33.9
Net Income	(3.2)	negl.	0.6	negl.	18.8
Cash Flow	(3.2)	negl.	0.6	negl.	18.8
Received from/payments to Canada					
Budgetary[2]	43.0	49.3	60.5	67.4	33.9
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Represents budgetary appropriations.
[2] Includes funding for activity supporting CIDA's Pakistan projects, received via CIDA (in 1987-88, $5.3 million; in 1986, $10.5 million and in 1985, $17.1 million).
[3] As of August 29, 1991, by Order in Council, the Minister of Finance, the Honourable Don Mazankowski, became the responsible minister for this corporation.
negl. = negligible

PETRO-CANADA LIMITED

(formerly PETRO-CANADA)

MANDATE

To hold Canada's interest in Petro-Canada International Assistance Corporation until it is dissolved and to fulfil, on a break-even basis, the government's debt obligations relating to Petro-Canada.

BACKGROUND

Incorporated in 1974 as **Petro-Canada** under the *Petro-Canada Act*, it was the parent Crown corporation responsible for establishing an integrated oil and gas business. Under the *Petro-Canada Public Participation Act* of February 1, 1991, it was renamed as **Petro-Canada Limited** and its principal operating subsidiary, Petro-Canada, was transferred to the Minister of State (Finance and Privatization). Petro-Canada Limited, as a continuing parent corporation, holds Canada's interest in Petro-Canada International Assistance Corporation (PCIAC) and the outstanding agency debt of its former operating subsidiary, Petro-Canada. Refinancing arrangements are being made to transfer this present debt in an orderly manner to Petro-Canada. Steps are also being taken to dissolve PCIAC. The *Petro-Canada Public Participation Act* allows for the dissolution of Petro-Canada Limited. The Crown received a dividend payment of $35 million from the former operating subsidiary, Petro-Canada, through Petro-Canada Limited.

Appropriate Minister:	The Honourable Don Mazankowski,[3] P.C., M.P. Deputy Prime Minister and Minister of Finance	Incorporation:	1975; by the *Petro-Canada Act* (R.S.C. 1985: c.P-11), continued as Petro-Canada Limited on February 1, 1991, under the *Petro-Canada Public Participation Act*
Chairman:	Arni Thorsteinson	Head Office:	c/o Department of Finance L'Esplanade Laurier 140 O'Connor Street Ottawa, Ontario, K1A 0G5
Chief Executive Officer:	Vacant	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Arthur Andersen & Co.	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989 (restated)
Financial Position		
Total Assets	2,128	4,369
Obligations to the private sector	2,097	1,753
Obligations to Canada	nil	nil
Shareholder's Equity	nil[1]	2,585
Operations		
Revenues	236	185
Net Income	148[2]	6
Cash Flow	1	1
Received from/payments to Canada		
Budgetary	nil	nil
Loans and Investments	nil	nil
Loan Repayments	nil	nil
Dividends	35	nil

[1] The shareholder's equity was eliminated to reflect the transfer of the major operating subsidiary Petro-Canada Inc. to the Minister of State (Finance and Privatization), upon passing of Bill C-84, *The Petro-Canada Public Participation Act* in the House of Commons, December 1990. This investment in Petro-Canada, formerly Petro-Canada Inc., was formally transferred on February 1, 1991.

[2] Includes $159 million pertaining to earnings from investment in Petro-Canada (discontinued operations).

[3] As of August 29, 1991, by Order in Council, the Minister of Finance, The Honourable Don Mazankowski became the responsible minister for Petro-Canada Limited.

PORT OF QUÉBEC CORPORATION

MANDATE

To administer, manage and control the Harbour of Quebec and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Port of Québec Corporation was established as a parent Crown corporation on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans-shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Guy Boulanger	Head Office:	150 Dalhousie Street P.O. Box 2268 Quebec City, Quebec, G1K 7P7
Chief Executive Officer:	Ross Gaudreault	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Peat Marwick Thorne	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	67.8	72.1	70.3	67.9	65.9
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	56.6	68.0	66.4	63.9	61.8
Operations					
Revenues	13.8	14.6	13.5	12.4	10.4
Net Income	0.1	1.7	1.3	2.2	negl.
Cash Flow	2.2	3.8	3.3	2.5	2.9
Received from/payments to Canada					
Budgetary	nil	nil	1.4	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	11.4[1]	0.1	0.3	negl.	21.7[1]

[1] Includes contribution to Canada (cash recovery) of $11.3 million and a dividend of $0.1 million in 1990 and $21.7 million in 1986.
negl. = negligible

PRINCE RUPERT PORT CORPORATION

MANDATE

To administer, manage and control the Prince Rupert harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Prince Rupert Port Corporation was established as a parent Crown corporation on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1984; letters patent of incorporation issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Donald H. Seidel	Head Office:	110 Third Avenue, West Prince Rupert, British Columbia, V8J 1K8
Chief Executive Officer:	Terrence R. Andrew	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Peat Marwick Thorne	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987 (restated)	1986 (restated)
Financial Position					
Total Assets	112.0	101.1	88.7	84.2	80.7
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	67.7	54.6	48.3	48.3	76.4
Shareholder's Equity	43.5	42.4	39.2	34.8	(6.8)
Operations					
Revenues	15.2	15.4	15.9	15.6	12.0
Net Income	2.0	4.4	5.3	4.3	2.6
Cash Flow	3.9	5.1	5.9	5.5	3.7
Received from/payments to Canada					
Budgetary	nil	nil	nil	38	nil
Loans and Investments	12.7	4.5	nil	38[1]	nil
Loan Repayments	nil	nil	nil	nil[1]	1.2
Dividends	1.0	1.1	0.9	0.8	1.3[2]

[1] In 1987, a recoverable loan to Canada of $38 million was forgiven.
[2] Represents contribution to Canada (cash recovery).

ROYAL CANADIAN MINT

MANDATE

To mint coins in anticipation of profit and to carry out other related activities.

BACKGROUND

Founded in 1908 as a branch of the Mint of the United Kingdom, its operations devolved to the Crown in right of Canada in 1931. It was a departmental agency of the government until 1969 when it was incorporated by legislation. *The Act to Amend the Royal Canadian Mint Act and the Currency Act*, which came into force on December 17, 1987, authorized share capital for the corporation. In 1989, a share capital structure was created for the Mint and shares were issued to Canada. The corporation operates in a competitive international environment.

Appropriate Minister:	The Honourable Paul Dick, P.C., M.P. Minister of Supply and Services	Incorporation:	1969; by the *Royal Canadian Mint Act* (R.S.C. 1985, c. R-9)
Chairman:	James Corkery	Head Office:	320 Sussex Drive Ottawa, Ontario, K1A 0G8
Chief Executive Officer:	Maurice Lafontaine	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Supply and Services

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	107.8	101.2	121.4	127.4	116.8
Obligations to the private sector	nil	nil	nil	0.1	0.4
Obligations to Canada	13.5	16.2	84.2[1]	87.2[1]	82.8[1]
Shareholder's Equity	65.0	56.9	9.8	1.1	1.0
Operations					
Revenues	606.2	749.5	892.6	1,032.8	910.6
Net Income	10.4	7.8	8.8	20.8	9.8
Cash Flow	13.2	10.5	17.0	36.9	20.8
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	40.0	nil	nil	nil
Loan Repayments	2.7	2.7	7.7	3.0	3.1
Dividends	2.3	60.4[2]	nil	12.8[2]	nil

[1] Obligations to Canada includes net earnings accumulated prior to the amendments to the *Royal Canadian Mint Act*, (Dec 1987) totalling $60.4 million in 1988 and 1987 and $52.8 million in 1986.

[2] Represents payment of net earnings accumulated prior to the amendment of the *Royal Canadian Mint Act*, December 1987.

SAINT JOHN PORT CORPORATION

MANDATE

To administer, manage and control the Saint John harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Saint John Port Corporation was established as a parent Crown corporation on December 31, 1986, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1986; letters patent issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Harry P. Gaunce	Head Office:	133 Prince William Street P.O. Box 6429, Station A Saint John, New Brunswick, E2L 4R8
Chief Executive Officer:	Kenneth Krauter	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Ernst and Young	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	92.1	92.1	91.5	91.5	92.5
Obligations to the private sector[1]	19.7	nil	nil	nil	nil
Obligations to Canada	23.8	20.1	20.1	20.1	58.3
Shareholder's Equity	45.7	50.3	50.1	48.0	1.6
Operations					
Revenues	13.6	12.9	12.5	10.9	12.8
Net Income	0.3	0.2	2.1	(1.4)	(1.0)
Cash Flow	3.6	3.1	3.6	1.2	1.7
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	0.5	7.1
Dividends	4.9[2]	nil	nil	nil	1.0[2]

[1] Obligation is owed to the province of New Brunswick for partial financing of the construction of the Rodney Terminal Complex, Saint John.
[2] Represents contribution to Canada (cash recovery).

ST. JOHN'S PORT CORPORATION

MANDATE

To administer, manage and control the harbour of St. John's and all the works and property within the harbour under its jurisdiction.

BACKGROUND

St. John's Port Corporation was established as a parent Crown corporation on June 1, 1985, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1990, the port completed its Container Terminal Expansion Program.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1985; letters patent issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Fred Milley	Head Office:	3 Water Street P.O. Box 6178 St. John's, Newfoundland, A1C 5X8
Chief Executive Officer:	David Fox	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Doane Raymond	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	17.3	16.5	16.9	15.6	14.4
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	2.9	3.1	3.3	2.5	1.8
Shareholder's Equity	13.5	12.7	12.3	12.2	11.9
Operations					
Revenues	3.6	3.2	2.8	2.5	2.6
Net Income	0.7	0.4	0.1	0.1	0.5
Cash Flow	1.7	1.2	0.8	0.9	1.1
Received from/payments to Canada					
Budgetary	1.3	2.1	nil	nil	nil
Loans and Investments	nil	nil	0.8	0.9	nil
Loan Repayments	0.2	0.2	nil	nil	0.1
Dividends	nil	nil	nil	0.2	1.8[1]

[1] Represents contribution to Canada (cash recovery).

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

To construct, operate and maintain canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor-in-Council may deem to be necessary. The Authority operates 13 locks and related works in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the St. Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1954; pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1985, c. S-2)
Chairman and Chief Executive Officer:	Glendon R. Stewart	Head Office:	Constitution Square 14th Floor 360 Albert Street Ottawa, Ontario, K1R 7X7
		Status:	Schedule III, Part I An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial years ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	593.5	600.3	604.5	603.0	652.8
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil[1]	210.0
Shareholder's Equity	566.3	573.7	576.5	576.8[1]	417.2
Operations					
Revenues	75.2	73.7	72.0	66.5	62.1
Net Income	(7.4)	(2.8)	(0.3)	(4.4)	(3.7)
Cash Flow	4.7	9.6	11.8	6.8	(1.6)
Received from/payments to Canada					
Budgetary	27.3	26.9	25.4	24.5	13.2
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Obligations to Canada were forgiven.

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products, and other goods not expressly provided for by law, as a means of advancing the national economy, benefiting the public, protecting consumers and facilitating trade, and furthering international cooperation in relation to standards.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

Appropriate Minister:	The Honourable Pierre Blais, P.C., M.P. Minister of Consumer and Corporate Affairs and Minister of State (Agriculture)	Incorporation:	1970; by the *Standards Council of Canada Act* (R.S.C. 1985, c. S-16)
Chairman:	Georges Archer	Head Office:	Suite 1200 350 Sparks Street Ottawa, Ontario, K1N 6N7
Chief Executive Officer:	John R. Woods	Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Consumer and Corporate Affairs

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1990-91	1989-90	1988-89	1987-88	1986-87
Financial Position					
Total Assets	2.1	2.2	1.6	1.7	3.0
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	1.0	0.9	0.7	0.7	1.9
Operations					
Revenues[1]	1.6	1.5	1.1	1.0	1.2
Net Income[2]	0.1	0.2	(0.1)	(1.2)	(0.3)
Cash Flow[2]	0.3	0.4	0.1	(1.0)	(0.1)
Received from/payments to Canada					
Budgetary	6.0	7.6	6.9	6.5	6.7
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	0.9

[1] Does not include Parliamentary appropriations.
[2] Includes budgetary funding received from Canada.

TELEGLOBE CANADA

MANDATE

To establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications; this mandate ended on April 3, 1987 with the sale of its business.

BACKGROUND

The corporation was established as the Canadian Overseas Telecommunications in 1949 and continued as Teleglobe Canada under the *Teleglobe Canada Act* in 1975. In 1987, the operating company was transferred to a subsidiary and sold to Memotec Data Inc. following proclamation of the *Teleglobe Canada Reorganization and Divestiture Act*. The parent corporation continues to exist but is inactive. Steps are being taken for its dissolution.

Appropriate Minister:	The Honourable John McDermid, P.C., M.P., Minister of State (Finance and Privatization)	Incorporation:	1949; by the *Canadian Overseas Telecommunications Act* (R.S.C. 1985, c. T-4)
Chairman and Chief Executive Officer:	Vacant	Head Office:	Suite 2703 Scotia Plaza P.O. Box 320 Toronto, Ontario, M5X 1A4
		Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Finance

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987[1]	1986[1]
Financial Position					
Total Assets	0.3	0.3	2.9	84.8	502.4
Obligations to the private sector	nil	nil	nil	nil	57.1
Obligations to Canada	nil	nil	nil	nil	2.6
Shareholder's Equity	0.3	0.3	2.7	84.8	290.3
Operations					
Revenues	negl.	0.2	5.2	2.3	288.9
Net Income	negl.	0.1	2.9	215.0[2]	63.0
Cash Flow	negl.	0.1	2.9	1.0	96.7
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	nil
Loans and Investments	nil	nil	nil	(2.6)	(1.3)
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	2.5	85.0	440.5[3]	80.0

[1] Reflects the status of the corporation prior to privatization during 1987.
[2] Includes gain realized on privatization of $214 million.
[3] Includes $119.2 million income tax paid on profits on the sale of Teleglobe's assets and business.
negl. = negligible

VANCOUVER PORT CORPORATION

MANDATE

To administer, manage and control the Vancouver Harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Vancouver Port Corporation was established as a parent Crown corporation on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1990, the corporation introduced "Port 2010", its long-range Land Management Planning Program.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*. (R.S.C. 1985, c. C-9)
Chairman:	Patrick Reid	Head Office:	2760 Granville Square 200 Granville Street Vancouver, British Columbia, V6C 1S4
Chief Executive Officer:	Captain Norman Stark	Status:	Schedule III, Part II An agent of Her Majesty
Auditor:	Peat Marwick Thorne	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988	1987	1986
Financial Position					
Total Assets	307.9	303.4	291.7	251.5	236.9
Obligations to the private sector	nil	nil	nil	nil	nil
Obligations to Canada	3.3	3.7	3.9	4.1	80.8
Shareholder's Equity	274.2	287.8	267.6	235.5	116.2
Operations					
Revenues	68.5	62.2	58.7	50.7	83.7
Net Income	30.2	28.4	38.1	21.2	20.6
Cash Flow	38.4	36.4	35.0	27.7	25.3
Received from/payments to Canada					
Budgetary	nil	nil	nil	nil	0.5
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	0.2	0.2	0.2	0.2	0.2
Dividends	43.9[1]	8.1	6.0	5.8	23.3[1]

[1] Includes contribution to Canada (cash recovery) of $35.7 million in 1990 and $23.3 million in 1986.

VIA RAIL CANADA INC.

MANDATE

To manage and provide safe, efficient, effective and economic rail passenger service in Canada to meet the needs of the travelling public.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates passenger train services over CN and CP railway tracks. In the April 1989 Budget the government announced reductions in planned funding for the corporation. A revised network, which was part of a new business plan that included increased fares and service reductions, was implemented on January 15, 1990.

Appropriate Minister:	The Honourable Jean Corbeil, P.C., M.P. Minister of Transport	Incorporation:	1977; under the *Canada Business Corporations Act*
Chairman:	Lawrence Hanigan	Head Office:	2 Place Ville-Marie P.O Box 8116, Station A Montreal, Quebec, H3B 2G6
Chief Executive Officer:	Ronald Lawless	Status:	Schedule III, Part I Not an agent of Her Majesty
Auditor:	Auditor General of Canada	Department:	Transport

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1990	1989	1988 (restated)	1987 (restated)	1986
Financial Position					
Total Assets	932	938	1,070	954	964
Obligations to the private sector	nil	nil	nil	negl.	4
Obligations to Canada	nil	nil	nil	nil	nil
Shareholder's Equity	663	606	839	769	743
Operations					
Revenues[1]	493	720	733	715	671
Net Income	26	(294)	(57)	6	(13)
Cash Flow	67	(163)	(4)	99	4
Received from/payments to Canada					
Budgetary	382	532	637	536	506
Loans and Investments	nil	nil	nil	nil	nil
Loan Repayments	nil	nil	nil	nil	nil
Dividends	nil	nil	nil	nil	nil

[1] Includes budgetary funding as contract revenues.
negl. = negligible

4. Listings of Crown Corporations and their Investments

4.1 Statistical Summary of Crown Corporations and their Investments

	1991	1990
Crown Corporations		
• Parent Crown corporations	58	53
• Wholly-owned subsidiaries	118	112
TOTAL	176	165
Crown Corporations' Investments (direct and indirect)		
• Subsidiaries held at 50% or more but less than 100%	27	27
• Associates held at less than 50%	85	103
TOTAL	112	130

4.2 Listings of Parent Crown Corporations[1] with their Wholly-Owned Subsidiaries, Other Subsidiaries and Associates (as at their financial year-ends on or before July 31, 1991)

1. Atlantic Pilotage Authority (III-I)
2. Atomic Energy of Canada Limited (III-I)
3. Bank of Canada (Exempted)
4. Canada Council (Exempted)
5. Canada Deposit Insurance Corporation (III-I)
6. Canada Development Investment Corporation (III-II)
    - Subsidiaries held at 100%
        - Canada Eldor Inc. — and its Associate/Subsidiaries
            - Cameco — A Canadian Mining & Energy Corporation (38.5%)[2]
            - Eldorado Aviation Limited[3]
            - Eldorado Nuclear (1989) Limited[3]
            - Eldorado Resources Limited[3]
        - Cartierville Financial Corporation Inc.
        - Nordion International Inc. - and its Associate/Subsidiary
            - CyberFluor Inc. (46.4%)
            - Nordion Europe S.A.
        - Theratronics International Limited - and its Subsidiary
            - Medical High Technology Inc. (51%)— and its Subsidiary
                - Meicor Inc. (65%)
    - Subsidiaries held at 50-99%
        - Ginn Publishing Canada Inc. (51%)— and its Subsidiaries
            - GLC Publishers Limited
            - GPCL (Canada) Limited
    - Associates held at less than 50%
        - Varity Corporation (1.8%)
7. Canada Harbour Place Corporation (III-I)[4]
8. Canada Lands Company Limited (III-I)
    - Subsidiaries held at 100%
        - Canada Lands Company (Mirabel) Limited[3]
        - Canada Lands Company (Vieux-Port de Québec) Inc.
        - Old Port of Montreal Corporation Inc.
9. Canada Mortgage and Housing Corporation (III-I)
10. Canada Museums Construction Corporation Inc. (III-I)[4]
11. Canada Ports Corporation (III-II)
    - Subsidiary held at 50-99%
        - Ridley Terminals Inc.[5] (90%)
12. Canada Post Corporation (III-II)
    - Subsidiary held at 100%
        - Canada Post Systems Management Ltd.
    - Associates held at less than 50%
        - Cooperative Vereniging International Post Corporation U.A. (6.8%)— and its Subsidiaries
            - EMS International Post Corporation S.A. (96%)
            - International Post Corporation S.A. (Unipost) (4%)

13. Canadian Broadcasting Corporation (Exempted)
    Associates held at less than 50%
        Cable North Microwave Limited (1 share)
        Master FM Limited (20%)
        Visnews Limited (1 share)
14. Canadian Commercial Corporation (III-I)
15. Canadian Dairy Commission (III-I)
16. Canadian Film Development Corporation (Exempted)
17. Canadian Institute for International Peace and Security (Exempted)
18. Canadian Livestock Feed Board (III-I)[4]
19. Canadian Museum of Civilization (III-I)
20. Canadian Museum of Nature (III-I)
21. Canadian National Railway Company (III-II)
    Subsidiaries held at 100%
        Autoport Limited
        The Canada and Gulf Terminal Railway Company
        Canadian National Express Company
        The Canadian National Railways Securities Trust
        Canadian National Steamship Company, Limited
        Canadian National Telegraph Company — and its Subsidiary
            The Great North Western Telegraph Company of Canada (94.54%)
        Canadian National Transfer Company Limited
        Canadian National Transportation, Limited — and its Subsidiaries
            Chapman Transport Limited
            Empire Freightways Limited
            Royal Transportation Limited
        Canat Limited
        CN (France) S.A.
        CNM Inc. — and its Subsidiary/Associates
            Halifax Industries (Holdings) Limited (33.3%)
            Lakespan Marine Inc. (50%)
            Seabase Limited (15%)
        CN Tower Limited
        CN Transactions Inc. — and its Subsidiaries
            Canac International Inc. — and its Subsidiary
                Canac International Ltd.
            Canaprev Inc. (50%)
            Canaven Limited
            CN Exploration Inc.
            Portage & Main Development Ltd. (50%)
            The Toronto Terminals Railway Company (50%)
        EID Electronic Identification Systems Ltd.

21. Canadian National Railway Company (III-II) — Concluded
    - Subsidiaries held at 100% — Concluded
        - Grand Trunk Corporation — and its Subsidiaries
            - Central Vermont Railway, Inc.
            - Domestic Four Leasing Corporation
            - Domestic Two Leasing Corporation — and its Subsidiary
                - Relco Financial Corp.
            - Duluth, Winnipeg and Pacific Railway Company
            - Grand Trunk Land Development Corporation
            - Grand Trunk Radio Communications, Inc.
            - Grand Trunk Western Railroad Company — and its Subsidiary/Associates
                - The Belt Railway Company of Chicago (8.33%)
                - Chicago and Western Indiana Railroad Company (20%)
                - Domestic Three Leasing Corporation
                - Trailer Train Company (2.6%)
        - The Minnesota and Manitoba Railroad Company
        - The Minnesota and Ontario Bridge Company
        - Mount Royal Tunnel and Terminal Company, Limited
        - 17335 Canada Inc.
    - Subsidiaries held at 50-99%
        - The Canada Southern Railway Company (50%)
        - The Canadian Northern Quebec Railway Company (59.7%)
        - Detroit River Tunnel Company (50%)
        - The Northern Consolidated Holding Company Limited (71.9%)
        - The Public Markets, Limited (50%)
        - The Quebec and Lake St. John Railway Company (89.1%)
        - Shawinigan Terminal Railway Company (50%)
    - Associates held at less than 50%
        - Compagnie de gestion de Matane Inc. (49%)
        - Corporation de Chauffage Urbain de Montréal (30%)
        - Dome Consortium Investments Inc. (6.7%)
        - Eurocanadian Shipholdings Limited (18%)
        - Fort Point Holdings Ltd. (25%)
        - Halterm Limited (33.33%)
        - Railroad Association Insurance, Ltd. (7.5%)
        - Telesat Canada (3.7%)
22. Canadian National (West Indies) Steamships, Ltd. (III-I)[4]
23. Canadian Patents and Development Limited (III-I)[4]
24. Canadian Saltfish Corporation (III-I)
25. Canadian Wheat Board, The (Exempted)
26. Cape Breton Development Corporation (III-I)
    - Subsidiary held at 100%
        - Cape Breton Carbofuels Limited[3]
27. Defence Construction (1951) Limited (III-I)
28. Enterprise Cape Breton Corporation (III-I)
    - Subsidiaries held at 100%
        - Cape Breton Marine Farming Limited[3]
        - Darr (Cape Breton) Limited
        - Dundee Estates Limited[3]

28. Enterprise Cape Breton Corporation (III-I)—Concluded
    - Subsidiaries held at 50-99%
        - Whale Cove Summer Village Limited (62.5%)
    - Associates held at less than 50%
        - Barklay Systems Limited[6]
        - Canadian Tennis Technology Limited
        - Cape Breton Wallcovering Limited[6]
        - General Mining Building Limited
        - Nova Aqua Limited Partnership[6]
        - Nova Scotia Clam Limited[6]
29. Export Development Corporation (III-I)
30. Farm Credit Corporation (III-I)
31. Federal Business Development Bank (III-I)
32. Freshwater Fish Marketing Corporation (III-I)
33. Great Lakes Pilotage Authority, Ltd. (III-I)
34. Halifax Port Corporation (III-II)
35. Harbourfront Corporation (III-I)[4]
    - Subsidiaries held at 100%
        - Peter Street Basin Properties Inc.
        - 630370 Ontario Ltd.
36. International Centre for Ocean Development (III-I)
37. International Development Research Centre (Exempted)
38. Laurentian Pilotage Authority (III-I)
39. Marine Atlantic Inc. (III-I)
    - Subsidiaries held at 100%
        - Coastal Transport Ltd.
        - Newfoundland Dockyard Company
40. Mingan Associates Ltd. (III-I)[3]
41. Montreal Port Corporation (III-II)
42. National Arts Centre Corporation (Exempted)
43. National Capital Commission (III-I)
44. National Gallery of Canada (III-I)
45. National Museum of Science and Technology (III-I)
46. Pacific Pilotage Authority (III-I)
47. Petro-Canada (III-II)[7]
    - Subsidiaries held at 100%
        - Amauligak Exploration Inc.
        - Arctic Pilot Project Inc.
        - Asher American Inc.
        - Bent Horn Development Inc.
        - Blake and Son (1979) Ltd.
        - BP Marketing Canada Limited
        - Canadian Petroleum Studies Inc.
        - Chancellor Holdings Corporation, The — and its Subsidiary
            - ICG Propane Inc.
        - Chatelaine Restaurants Limited
        - Commodore Oils Limited
        - Dépanneurs Le Frigo Ltée.

47. Petro-Canada (III-II) — Continued
    Subsidiaries held at 100% — Continued
        Fifth Pacific Stations Ltd.
        First Pacific Stations Ltd.
        Fourth Pacific Stations Ltd.
        Frontier Insurance Ltd.
        Fundy Energy Inc.
        GMI Co. (Bahamas) Limited
        Independent Fuels & Lumber Ltd.[8]
        Morrow Fuel Oil Sales Ltd.
        Northwest Terminals Ltd.
        Pacific Petroleums Ltd.[8]
        Pacific Pipelines, Inc.
        Petro-Canada Altamont Inc.
        Petro-Canada (Argentina) Inc.
        Petro-Canada Chemicals Inc.
        Petro-Canada (Columbia) Inc.
        Petro-Canada Consulting Corporation
        Petro-Canada (Ecuador) Inc.
        Petro-Canada Enterprises Inc.
        Petro-Canada (Hibernia) Inc.
        Petro-Canada Hydrocarbons Inc.
        Petro-Canada (Indonesia) Inc.
        Petro-Canada (Malaysia) Inc.
        Petro-Canada (Myanmar) Inc.
        Petro-Canada (North Africa) Inc.
        Petro-Canada Oil & Gas Inc.
        Petro-Canada (Pakistan) Inc.
        Petro-Canada Petroleum Inc.[8]
        Petro-Canada (U.K.) Limited
        Petro-Canada (Vietnam) Inc.
        Petro-Canada (Yemen) Inc.
        Petro-Canada Youth Inc.
        Petroleum Transmission Company
        Prairie Leaseholds Ltd.
        Rocair Limited
        Second Pacific Stations Ltd.
        Sedpex Inc.
        Servico Limited
        St. Laurent Petroleum Inc.
        Third Pacific Stations Ltd.
        Wayfare Restaurants Limited
        Xychem Inc.
        106616 Canada Inc.
        146923 Canada Ltd.
        146924 Canada Ltd.
        158226 Canada Inc.
        173116 Canada Limited

47. Petro-Canada (III-II) — and its Subsidiaries/Associates — Continued
    - Subsidiaries held at 100% — Concluded
        - 398559 Alberta Ltd.
        - 1283-9304 Quebec Inc.
    - Subsidiaries held at 50-99%
        - Canstar Oil Sands Ltd. (50%)
        - Harvey's Oil Limited (50%)
        - Les Huiles Du Royaume Inc. (50%)
        - Marchand Petroleum (Canada) Inc. (50%)
        - Panarctic Oils Ltd. (52.73%)
        - Petro-Canada Centre Inc. (50%)
        - Petro-Partners (60%)
        - West Nova Fuels Limited (50%)
        - 288564 Alberta Ltd. (50%)
    - Associates held at less than 50%
        - Alberta Envirofuels Inc. (33%)
        - Alberta Products Pipeline Ltd. (35%)
        - Downhole Systems Technology Canada Inc. (18.31%)
        - Hibernia Management & Development Company Ltd. (25%)
        - International de Services Industriels et Scientifique, S.A. (27%)
        - Joseph Elie Ltée. (49.9%)
        - Kenmac Energy Inc. (49%)
        - Les Huiles Desroches Inc. (45%)
        - Les Huiles Lamontagne Inc. (49%)
        - Les Huiles Town & Country Inc. (49%)
        - Les Pétroles Saint-Jean-Sur Richelieu Inc. (49%)
        - Les Pétroles Sherbrooke Inc. (47%)
        - Les Pétroles Vosco (Canada) Ltée (49%)
        - MacGillvray Fuels Limited (49%)
        - Montreal Pipeline Limited (23.8%)
        - Northward Development Ltd. (17%)
        - Pacific Northern Gas Ltd. (18%)
        - Peace Pipeline Ltd. (10.89%)
        - Petro-Canada Centre Finance Inc. (33%)
        - Pétrole Chaleurs (1987) Inc. (49%)
        - Pétro Sud-Ouest Inc. (49%)
        - Pétrole De La Maurice (Canada) Inc. (49.99%)
        - Pétroles M. Miron Inc. (49.9%)
        - Redwater Water Disposal Co. Ltd. (21.36%)
        - Sulconam Inc. (7.6%)
        - Sydco Fuels Inc. (49.99%)
        - Syncrude Canada Ltd. (17%)
        - TransNorthern Pipeline Ltd. (33.3%)
        - Westcoast Energy Inc.[9] (36.5%) — and its Subsidiaries/Associates
            - Foothills Pipe Lines Ltd. (50%) — and its Subsidiaries
                - Foothills Engineering Ltd.
                - Foothills Pipe Lines (Alta.) Ltd. (51%)
                - Foothills Pipe Lines (North B.C.) Ltd. (51%)

47. Petro-Canada (III-II) — and its Subsidiaries/Associates — Concluded
    Associates held at less than 50% — Concluded
    Westcoast Energy Inc.[9] (36.5%) — and its Subsidiaries/Associates — Concluded
    Foothills Pipe Lines Ltd. (50%) — and its Subsidiaries — Concluded
    Foothills Pipe Lines (North Yukon) Ltd.
    Foothills Pipe Lines (Sask.) Ltd. (51%)
    Foothills Pipe Lines (South B.C.) Ltd. (51%)
    Foothills Pipe Lines (South Yukon) Ltd.
    Pacific Northern Gas Ltd. (43%) — and its Subsidiary
    PNG Marketing Ltd.
    Saratoga Processing Company Limited (25%)
    Vancal Properties Ltd.
    W.T. Investments Inc.
    Westcoast Energy Marketing Ltd.
    Westcoast Energy Pipelines Limited — and its Subsidiary
    Pacific Coast Energy Corporation (50%)
    Westcoast Gas Inc.
    Westcoast Petroleum Ltd. — and its Subsidiaries
    Canadian Roxy Petroleum Ltd. (82.3%)
    Dover Petroleum Company
    Westcoast Resources Inc.
    Westcoast Production Co. (Africa) Ltd.
    292643 B.C. Ltd.
    Westcoast Transmission Company, Inc.
    Westcoast Transmission Company Limited
    Westcoast Transmission Company (Alberta) Ltd.
48. Petro-Canada Limited (III-II)
    Subsidiaries held at 100%
    Petro-Canada International Assistance Corporation
49. Port of Quebec Corporation (III-II)
50. Prince Rupert Port Corporation (III-II)
51. Royal Canadian Mint (III-II)
52. Saint John Port Corporation (III-II)
53. St. John's Port Corporation (III-II)
54. St. Lawrence Seaway Authority, The (III-I)
    Subsidiaries held at 100%
    Great Lakes Pilotage Authority, Ltd.[10]
    The Jacques Cartier and Champlain Bridges Incorporated
    The Seaway International Bridge Corporation, Ltd.
55. Standards Council of Canada (III-I)
56. Teleglobe Canada (III-II)[3]
57. Vancouver Port Corporation (III-II)
58. VIA Rail Canada Inc. (III-I)
    Associate held at less than 50%
    Railroad Association Insurance, Ltd. (4%)

Notes to Listings of Parent Crown Corporations and their Corporate Holdings

1. For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name. Under the *FAA*, a subsidiary is a Crown corporation if it is wholly-owned directly or indirectly by one or more parent Crown corporation.

2. At the corporation's (CDIC) year-end, Canada Eldor Inc. owned 38.5% of Cameco. Subsequent to the initial public offering in July, 1991, it owns 30.8% of Cameco.

3. Inactive corporations.

4. Bill C-8, currently in Parliament, will provide for a change in status for these six corporations.

5. Canada Ports Corporation became the registered owner of all Ridley Terminals Inc. shares on July 30, 1991.

6. Only non-voting preferred shares are held.

7. Listing is as at March 31, 1991.

8. These subsidiaries are inactive and steps are being taken to dissolve them.

9. Updated information on subsidiaries was not available at time of printing. The information presented is as at December 31, 1989.

10. Not included in Statistical Summary of wholly-owned subsidiaries. Scheduled as a parent Crown corporation pursuant to *The Pilotage Act*.

4.3 Changes to the Listings During the Year

1. Canada Development Investment Corporation	
Subsidiaries held at 100%	
Canada Eldor Inc.	
Eldorado Aviation Limited	Added
Eldorado Nuclear (1989) Limited	Added
Eldorado Resources Limited	Added
Nordion International Inc.	
Nordion Europe s.a.	Added
Subsidiaries held at 50-99%	
Ginn Publishing Canada Inc. (51%)	
GLC Publishers Limited	Added
GPCL (Canada) Limited	Added
Theratronics International Limited	
Medical High Technology Inc. (51%)	Added
Meicor Inc. (65%)	Added
Associates held at less than 50%	
Nordion International Inc.	
CyberFluor Inc. (46.4%)	Added
2. Canada Post Corporation	
Subsidiary held at 100%	
Canada Post Systems Management Ltd.	Added
Associates held at less than 50%	
Cooperative Vereniging International Post Corporation U.A. (6.8%)— and its Subsidiaries	
EMS International Post Corporation S.A. (96%)	Added
International Post Corporation S.A. (Unipost) (4%)	Added
3. Canadian Museum of Civilization	Added
4. Canadian Museum of Nature	Added
5. Canadian National Railway Corporation	
Subsidiaries held at 100%	
17335 Canada Inc.	Added
Associates held at less than 50%	
Corporation de Chauffage Urbain de Montréal (30%)	Added
6. Enterprise Cape Breton Corporation	
Associates held at less than 50%	
Cape Breton Wallcoverings Limited	Added
Haak Conveyor & Manufacturing Limited	Deleted
7. Harbourfront Corporation	
Subsidiaries held at 50-99%	
Art Gallery at Harbourfront	Deleted
International Readings at Harbourfront	Deleted
School-By-The Water	Deleted
8. National Gallery of Canada	Added
9. National Museum of Science and Technology	Added

10. Petro-Canada (formerly Petro-Canada Inc.)[1]	Added
Subsidiaries held at 100%	
The Chancellor Holdings Corporation	Added
ICG Propane Inc.	Added
Ducharme et Carbone (1981) Inc.	Deleted
Frontier Insurance Ltd.	Added
Fundy Energy Inc.	Added
Opal Oils Ltd.	Deleted
Petro-Canada Altamont Inc.	Added
Petro-Canada (Barito) Inc.	Deleted
Petro-Canada (Columbia) Inc.	Added
Petro-Canada (Ecuador) Inc.	Added
Petro-Canada Espanola, S.A.	Deleted
Petro-Canada (Hibernia) Inc.	Added
Petro-Canada (P.D.R.Y.) Inc.	Deleted
Petro-Canada Marketing Petroleum Inc.	Deleted
Petro-Canada (South America) Inc.	Deleted
Petro-Canada (Thailand) Inc.	Deleted
Petro-Canada (Yemen) Inc.	Added
Sedpex Inc.	Added
103912 Canada Inc.	Deleted
106621 Canada Inc.	Deleted
173116 Canada Limited	Added
398559 Alberta Ltd.	Added
Subsidiaries held at 50-99%	
Harvey's Oil Limited (50%)	Added
Petro-Partners (60%)	Added
Petro-Canada Centre Finance Inc.	Deleted
Sedpex Inc. (50%)	Deleted
Associates held at less than 50%	
Alberta Envirofuels (33%)	Added
Carnduff Gas Limited	Deleted
Cheyenne Petroleum Corp. (NPL)	Deleted
Cynthia Gas Gathering Company Limited	Deleted
Dreco Energy Services Ltd.	Deleted
Fundy Energy Inc. (49%)	Deleted
East Coast Spill Response Inc.	Deleted
Harvey's Oil Limited	Deleted
House of Brougham Limited	Deleted
Joseph Elie Ltée. (49.9%)	Added
Jiffy Lube Inc. (49%)	Deleted
Kanata Hotels International Inc.	Deleted
Manhattan Continental Dev. Corp.	Deleted
Marc Dufresne (1981) Inc.	Deleted
Northwood Pulp and Timber Limited	Deleted
Oil Spill Response Limited	Deleted
Pacific Energy Resources Ltd.	Deleted
Petro-Canada Centre Finance Inc.	Added

10. Petro-Canada (formerly Petro-Canada Inc.)[1]—Concluded	
Associates held at less than 50%—Concluded	
Petrogas Processing Ltd. (11.35%)	Deleted
Polar Gas Engineering Services Ltd.	Deleted
Rimbey Pipe Line Co. Ltd.	Deleted
Sultran Ltd.	Deleted
Toronto Credits Limited	Deleted
Touchom Inc. (45%)	Deleted
Trans Canada Resources Ltd.	Deleted
Wardean Drilling Co. Limited	Deleted
128963 Canada Inc. (49%)	Deleted
204383 Enterprises Inc.	Deleted
346877 Ontario Limited	Deleted
11. Petro-Canada Limited (formerly Petro-Canada)	
Subsidiaries held at 100%	
Canertech Inc.	Deleted
Petro-Canada Inc.	Deleted

Note to Changes to the Listings during the Year

1. Petro-Canada Inc., now renamed Petro-Canada, was temporarily reorganized into a parent Crown corporation from its previous status as a wholly-owned subsidiary.

PART II

TABLINGS IN PARLIAMENT: SUMMARIES AND ANNUAL REPORTS FOR PARENT CROWN CORPORATIONS

PART II

TABLINGS IN PARLIAMENT: SUMMARIES AND ANNUAL REPORTS FOR PARENT CROWN CORPORATIONS

Introduction

Part II of this report provides a record of the tablings of Crown corporation documents by appropriate Ministers for the twelve-month period ending July 31, 1991. It lists the summaries and annual reports for Crown corporations that were to be tabled, with the deadlines for tabling as well as the dates that the documents actually were tabled.

The provision of adequate and timely information to Parliament is a major objective of the control and accountability régime established for Crown corporations in 1984. To meet that objective, Ministers responsible for Crown corporations table a Corporate Plan Summary, a Capital Budget Summary and an Annual Report in Parliament for each Crown corporation listed under Part I and Part II of Schedule III of the *Financial Administration Act*. In addition, an Operating Budget Summary is tabled for Crown corporations listed in Part I of Schedule III.

The purpose of the Corporate Plan and Budget Summaries is to inform parliamentarians of the major strategic and financial elements contained in each Crown corporation's five-year approved Corporate Plan and Budget(s). The summaries are based on the approved Corporate Plan and Budgets and cover all the businesses, activities and investments of a corporation and of its wholly-owned subsidiaries including the major business decisions with respect to its future operations. The corporation's Annual Report informs Parliament of a corporation's performance relative to the objectives, strategies and activities approved by the government and tabled in the previous Corporate Plan and Budget Summaries.

The deadlines for the tabling of a Corporate Plan Summary or a Budget Summary by a Minister are contingent upon the approval date, by Governor-in-Council or Treasury Board, of the actual Corporate Plan or Budget. For Annual Reports, each Crown corporation is required to submit and annual report to the appropriate Minister within three months from the end of its financial year, and the tabling deadline is contingent upon when it was received by the Minister. The prescribed deadlines are:

> *Corporate Plan Summary:* 30 sitting days after approval of the Corporate Plan by Governor-in-Council. Budget Summaries have the same deadline when the Budget(s) are included with the Corporate Plan approval. Summaries of amended corporate plans have this same deadline.
>
> *Capital and Operating Budget Summaries:* 30 sitting days after Treasury Board approval of the Budgets. Summaries of amended budgets have this same deadline.
>
> *Annual Reports:* 15 sitting days after receipt by the appropriate Minister, not to exceed three months plus 15 sitting days.

The record of tablings of summaries and annual reports for the twelve-month period ending July 31, 1991 is shown in the following table which: a) provides information concerning those documents that were due to be tabled during the current reporting period, and b) lists those documents that were due to be tabled in a previous reporting period and were actually tabled during the current one.

This report is in accordance with Section 152(1) of the *Financial Administration Act* and pursuant to Bill C-91, *An Act to amend the Financial Administration Act and other Acts in consequence thereof* which received Royal Assent on May 8, 1991. Previously, this information had been required on a quarterly basis.

TABLINGS IN PARLIAMENT

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
a) Due during the twelve months ending July 31,1991.				
ATLANTIC PILOTAGE AUTHORITY				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
ATOMIC ENERGY OF CANADA LIMITED				
1990/91-1994/95 Corporate Plan Summary	90.11.05	90.12.20	90.11.05	90.11.07
1990/91 Capital Budget Summary	90.11.05	90.12.20	90.11.05	90.11.07
1990/91 Operating Budget Summary	90.11.05	90.12.20	90.11.05	90.11.07
1989/90 Annual Report	90.10.10	90.10.29	90.06.27	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADA DEPOSIT INSURANCE CORPORATION				
1991-95 Corporate Plan Summary	91.03.21	91.04.15	91.03.14	91.03.25
1991 Capital Budget Summary	91.03.21	91.04.15	91.03.14	91.03.25
1991 Operating Budget Summary	91.03.21	91.04.15	91.03.14	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
CANADA DEVELOPMENT INVESTMENT CORPORATION				
1991-95 Corporate Plan Summary	91.03.21	91.04.15	91.05.30	91.06.11
1991 Capital Budget Summary	91.03.21	91.04.15	91.05.30	91.06.11
1990 Annual Report	91.06.17	3rd Qtr	91.06.10	91.06.11
CANADA HARBOUR PLACE CORPORATION[1]				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary[2]				
1991/92 Capital Budget Summary	91.06.11	3rd Qtr	91.06.06	91.06.11
1991/92 Operating Budget Summary	91.06.11	3rd Qtr	91.06.06	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr		

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
CANADA LANDS COMPANY LIMITED				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADA LANDS COMPANY (MIRABEL) LIMITED[3]				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
CANADA MORTGAGE AND HOUSING CORPORATION				
1991-95 Corporate Plan Summary	91.03.21	91.04.15	91.03.11	91.03.25
1991 Capital Budget Summary	91.03.21	91.04.15	91.03.11	91.03.25
1991 Operating Budget Summary	91.03.21	91.04.15	91.03.11	91.03.25
- Amendment 1	91.05.13	91.06.18		
1990 Annual Report	91.05.24	91.05.30	91.04.10	91.04.15
CANADA MUSEUMS CONSTRUCTION CORPORATION INC.[1]				
1990/91-1994/95 Corporate Plan Summary - Amendment 1[4]	91.05.27	3rd Qtr	91.05.30	91.06.11
1990/91 Capital Budget Summary - Amendment 1	91.05.27	3rd Qtr	91.05.30	91.06.11
1990/91 Operating Budget Summary - Amendment 1	91.05.27	3rd Qtr	91.05.30	91.06.11
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADA PORTS CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28
CANADA POST CORPORATION				
1990/91-1994/95 Corporate Plan Summary - Amendment 1	90.12.07	91.01.22	91.03.04	91.03.05
1989/90 Annual Report	90.10.09	90.10.26	90.06.18	90.06.19
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Annual Report	3rd Qtr	3rd Qtr	91.06.18	91.06.19

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
CANADIAN COMMERCIAL CORPORATION				
1989/90 Annual Report	90.10.15	90.11.06	90.06.19	90.06.26
1991/92-1995/96 Corporate Plan Summary	91.06.11	3rd Qtr	91.06.03	91.06.11
1991/92 Capital Budget Summary	91.06.11	3rd Qtr	91.06.03	91.06.11
1991/92 Operating Budget Summary	91.06.11	3rd Qtr	91.06.03	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr	91.06.19	91.06.21
CANADIAN DAIRY COMMISSION				
1990/91-1994/95 Corporate Plan Summary[6]	90.11.05	90.12.20	90.11.20	90.11.22
1990/91 Capital Budget Summary[6]	90.11.05	90.12.20	90.11.20	90.11.22
1990/91 Operating Budget Summary[6]	90.11.05	90.12.20	90.11.20	90.11.22
1989/90 Annual Report	90.12.11	91.01.22	90.11.28	90.11.29
1991/92-1995/96 Corporate Plan Summary	3rd Qtr	3rd Qtr		
1991/92 Capital Budget Summary	3rd Qtr	3rd Qtr		
1991/92 Operating Budget Summary	3rd Qtr	3rd Qtr		
1990/91 Annual Report	4th Qtr	4th Qtr		
CANADIAN LIVESTOCK FEED BOARD[1]				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.05.27	3rd Qtr	91.05.21	91.05.22
1991/92 Capital Budget Summary	91.05.27	3rd Qtr	91.05.21	91.05.22
1991/92 Operating Budget Summary	91.05.27	3rd Qtr	91.05.21	91.05.22
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADIAN MUSEUM OF CIVILIZATION[7]				
1990/91-1995/96 Corporate Plan Summary[8]	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Capital Budget Summary[8]	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Operating Budget Summary[8]	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADIAN MUSEUM OF NATURE[7]				
1990/91-1995/96 Corporate Plan Summary[9]	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Capital Budget Summary[9]	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Operating Budget Summary[9]	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADIAN NATIONAL RAILWAY COMPANY				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.25	91.03.26
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.25	91.03.26
1990 Annual Report	91.05.24	91.05.30	91.04.12	91.04.15

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.[10]				
1991-95 Corporate Plan Summary	91.05.08	91.06.12	91.02.25	91.02.26
1991 Capital Budget Summary	91.05.08	91.06.12	91.02.25	91.02.26
1991 Operating Budget Summary	91.05.08	91.06.12	91.02.25	91.02.26
1990 Annual Report	91.05.24	91.05.30	91.05.16	91.05.21
CANADIAN PATENTS AND DEVELOPMENT LIMITED[1]				
1989/90 Annual Report	90.10.15	90.11.06	90.06.20	90.06.26
1991/92-1995/96 Corporate Plan Summary[11]				
1991/92 Capital Budget Summary[11]				
1991/92 Operating Budget Summary[11]				
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CANADIAN SALTFISH CORPORATION				
1990/91-1994/95 Corporate Plan Summary	90.11.05	90.12.20	90.12.14	90.12.17
1990/91 Capital Budget Summary	90.11.05	90.12.20	90.12.14	90.12.17
1990/91 Operating Budget Summary	90.11.05	90.12.20	90.12.14	90.12.17
1989/90 Annual Report	90.10.19	90.11.06	90.12.14	90.12.17
1991/92-1995/96 Corporate Plan Summary	3rd Qtr	3rd Qtr		
1991/92 Capital Budget Summary	3rd Qtr	3rd Qtr		
1991/92 Operating Budget Summary	3rd Qtr	3rd Qtr		
1990/91 Annual Report	3rd Qtr	3rd Qtr		
CAPE BRETON DEVELOPMENT CORPORATION				
1989/90 Annual Report	90.10.11	90.10.29	90.10.18	90.10.19
1991/92-1995/96 Corporate Plan Summary	3rd Qtr	3rd Qtr		
1991/92 Capital Budget Summary	3rd Qtr	3rd Qtr		
1991/92 Operating Budget Summary	3rd Qtr	3rd Qtr		
1990/91 Annual Report	3rd Qtr	3rd Qtr		
DEFENCE CONSTRUCTION (1951) LIMITED				
1989/90 Annual Report	90.10.30	90.11.20	90.10.10	90.10.12
1991/92-1995/96 Corporate Plan Summary[12]	91.05.27	3rd Qtr	91.03.20	91.03.25
1991/92 Capital Budget Summary[12]	91.05.27	3rd Qtr	91.03.20	91.03.25
1991/92 Operating Budget Summary[12]	91.05.27	3rd Qtr	91.03.20	91.03.25
1990/91 Annual Report	3rd Qtr	3rd Qtr		
ENTERPRISE CAPE BRETON CORPORATION				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.11	3rd Qtr		
1991/92 Capital Budget Summary	91.06.11	3rd Qtr		
1991/92 Operating Budget Summary	91.06.11	3rd Qtr		
1990/91 Annual Report	3rd Qtr	3rd Qtr		

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
EXPORT DEVELOPMENT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.27	91.04.09
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.27	91.04.09
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.27	91.04.09
1990 Annual Report	91.06.14	3rd Qtr	91.05.27	91.05.28
FARM CREDIT CORPORATION				
1989/90 Annual Report	90.10.15	90.11.06	90.06.19	90.06.26
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.06.06	91.06.11
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.06	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.06.06	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr	91.06.19	91.06.21
FEDERAL BUSINESS DEVELOPMENT BANK				
1989/90 Annual Report	90.10.15	90.11.06	90.06.18	90.06.19
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.05.31	91.06.11
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.31	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.31	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr	91.06.17	91.06.18
FRESHWATER FISH MARKETING CORPORATION				
1989/90 Annual Report	90.10.15	90.11.06	90.10.10	90.10.12
1991/92-1995/96 Corporate Plan Summary	3rd Qtr	3rd Qtr	91.06.13	91.06.17
1991/92 Capital Budget Summary	3rd Qtr	3rd Qtr	91.06.13	91.06.17
1991/92 Operating Budget Summary	3rd Qtr	3rd Qtr	91.06.13	91.06.17
1990/91 Annual Report	3rd Qtr	3rd Qtr		
GREAT LAKES PILOTAGE AUTHORITY, LTD.				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
HALIFAX PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
HARBOURFRONT CORPORATION[1]				
1990/91-1994/95 Corporate Plan Summary[13]	91.05.13	91.06.18	91.05.16	91.05.21
1990/91 Capital Budget Summary				
- Amendment 2	91.05.13	91.06.18	91.05.16	91.05.21
- Amendment 1	90.11.05	90.12.20		
1990/91 Operating Budget Summary				
- Amendment 1	91.05.13	91.06.18	91.05.16	91.05.21
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.05.13	91.06.18	91.05.16	91.05.21
1991/92 Capital Budget Summary	91.05.13	91.06.18	91.05.16	91.05.21
1991/92 Operating Budget Summary	91.05.13	91.06.18	91.05.16	91.05.21
1990/91 Annual Report	3rd Qtr	3rd Qtr		
INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.11	3rd Qtr		
1991/92 Capital Budget Summary[14]				
1991/92 Operating Budget Summary	91.06.11	3rd Qtr		
1990/91 Annual Report	3rd Qtr	3rd Qtr		
LAURENTIAN PILOTAGE AUTHORITY				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
MARINE ATLANTIC INC.				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.21	91.03.25
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.21	91.03.25
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.21	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.05.24	91.05.28
MINGAN ASSOCIATES, LIMITED.[1][10]				
1991-95 Corporate Plan Summary	91.03.14	91.04.11	91.03.12	91.03.25
1991 Capital Budget Summary	91.03.14	91.04.11	91.03.12	91.03.25
1991 Operating Budget Summary	91.03.14	91.04.11	91.03.12	91.03.25
1990 Annual Report	91.04.11	91.05.23	91.03.12	91.03.25
MONTREAL PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
NATIONAL CAPITAL COMMISSION				
1989/90 Annual Report	90.10.15	90.11.06	90.06.27	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.23	91.05.28
1990/91 Annual Report	3rd Qtr	3rd Qtr	91.06.19	91.06.21
NATIONAL GALLERY OF CANADA[7]				
1990/91-1995/96 Corporate Plan Summary[15]	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Operating Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Operating Budget Summmary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Annual Report	3rd Qtr	3rd Qtr		
NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY[7]				
1990/91-1994/95 Corporate Plan Summary	91.06.17	3rd Qtr		
1990/91 Capital Budget Summary	91.06.17	3rd Qtr		
1990/91 Operating Budget Summary	91.06.17	3rd Qtr		
1991/92-1995/96 Corporate Plan Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.06.18	91.06.19
1990/91 Annual Report	3rd Qtr	3rd Qtr		
OLD PORT OF MONTREAL CORPORATION INC[16]				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1992/93 Corporate Plan Summary[17]	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.30	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr		
PACIFIC PILOTAGE AUTHORITY				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1991 Operating Budget Summary	91.03.27	91.05.14	91.03.18	91.03.25
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
PETRO-CANADA[18]				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.25	91.03.26
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.25	91.03.26
1990 Annual Report	91.05.22	91.05.28	91.03.26	91.03.27

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION[16]				
1989/90 Annual Report	90.10.05	90.10.26	90.06.26	90.06.27
1991/92-1995/96 Corporate Plan Summary[19]				
1991/92 Capital Budget Summary[19]				
1991/92 Operating Budget Summary	91.06.17	3rd Qtr		
1990/91 Annual Report	3rd Qtr	3rd Qtr		
PETRO-CANADA LIMITED[18]				
1990 Annual Report	91.05.22	91.05.28	91.03.27	91.04.09
PORT OF QUEBEC CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28
PRINCE RUPERT PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28
ROYAL CANADIAN MINT				
1991-95 Corporate Plan Summary	91.03.21	91.04.15	91.04.10	91.04.11
1991 Capital Budget Summary	91.03.21	91.04.15	91.04.10	91.04.11
1990 Annual Report	91.05.24	91.05.30	91.04.11	91.04.15
SAINT JOHN PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28
ST. JOHN'S PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report[5]	91.05.31	91.06.18	91.05.24	91.05.28
ST. LAWRENCE SEAWAY AUTHORITY, THE				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary[20]				
1991/92 Capital Budget Summary	91.06.17	3rd Qtr	91.05.31	91.06.11
1991/92 Operating Budget Summary	91.06.17	3rd Qtr	91.05.31	91.06.11
1990/91 Annual Report	3rd Qtr	3rd Qtr		

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

CROWN CORPORATION Documents to be Tabled	Deadline for Tabling		Date Tabled	
	House of Commons	Senate	House of Commons	Senate
STANDARDS COUNCIL OF CANADA				
1989/90 Annual Report	90.10.15	90.11.06	90.09.24	90.09.25
1991/92-1995/96 Corporate Plan Summary	91.06.11	3rd Qtr	91.05.13	91.05.14
1991/92 Capital Budget Summary	91.06.11	3rd Qtr	91.05.13	91.05.14
1991/92 Operating Budget Summary	91.06.11	3rd Qtr	91.05.13	91.05.14
1990/91 Annual Report	3rd Qtr	3rd Qtr		
TELEGLOBE CANADA(10)				
1991 Corporate Plan Summary(21)	91.03.14	91.04.11	91.02.25	91.02.26
1991 Capital Budget Summary	91.03.14	91.04.11	91.02.25	91.02.26
1990 Annual Report	91.06.03	91.06.18	91.05.30	91.06.11
VANCOUVER PORT CORPORATION				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.03.26	91.03.27
1991 Capital Budget Summary	91.03.27	91.05.14	91.03.26	91.03.27
1990 Annual Report(5)	91.05.31	91.06.18	91.05.24	91.05.28
VIA RAIL CANADA INC.				
1991-95 Corporate Plan Summary	91.03.27	91.05.14	91.06.04	91.06.11
1991 Capital Budget Summary	91.03.27	91.05.14	91.06.04	91.06.11
1991 Operating Budget Summary	91.03.27	91.05.14	91.06.04	91.06.11
1990 Annual Report	91.05.24	91.05.30	91.05.17	91.05.21
b) Outstanding at July 31, 1990.				
1) HARBOURFRONT CORPORATION				
1990/91 Capital Budget Summary	90.05.22	90.10.03	91.05.16	91.05.21
1990/91 Operating Budget Summary	90.05.22	90.10.03	91.05.16	91.05.21
2) INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT				
1990/91-1994/95 Corporate Plan Summary	90.05.23	90.10.03	91.01.15	91.01.16
1990/91 Operating Budget Summary	90.05.23	90.10.03	91.01.15	91.01.16

(Qtr) Denotes the quarter in the calendar year containing the anticipated deadline for tabling.

NOTES TO TABLE

(1) Parliamentary authority (Bill C-8) is being sought to provide for:

- the integration of Canada Harbour Place Corporation into another federal entity;
- the dissolution of the Canadian Livestock Feed Board and the transfer of its program responsibilities to the Department of Agriculture;
- the dissolution of Canadian Patents and Development Limited and the transfer of patents and licences to departments and agencies;
- the wind up and dissolution of Harbourfront Corporation and Mingan Associates, Ltd.; and
- the transfer of the one share of Canada Museums Construction Corporation Inc. held by the Minister of Public Works to Canada Lands Company Limited, which currently holds the remaining two of the three existing shares.

(2) The corporate plan for Canada Harbour Place Corporation was not approved because of the anticipated transfer or dissolution of the corporation, for which Parliamentary authority is now being sought (see note 1).

(3) Canada Lands Company (Mirabel) Limited, a subsidiary of Canada Lands Company Limited, formerly with acting parent status, was directed by Order in Council on April 25, 1991 to no longer continue in that acting capacity.

(4) The Governor-in-Council approved a one-year corporate plan for Canada Museums Construction Corporation Inc. in accordance with the Government's intent to obtain Parliamentary authority to provide for the change in status of the corporation from a parent Crown Corporation to a subsidiary as a step toward eventual dissolution of the corporation (see note 1). Subsequent amendment to the original plan extended it to cover the five-year planning period.

(5) The *Canada Ports Corporation Act* specifies that the annual report shall include the annual reports of the Local Port Corporations and that it be submitted to the appropriate Minister no later than four months after the financial year-end. These annual reports are tabled as one document.

(6) The Canadian Dairy Commission 1990-91/1994-95 corporate plan summary tabled on November 20, 1990 included the summaries of the capital and operating budgets but the labelling did not correctly indicate that all three summaries were incorporated into a single document.

(7) Four new Crown corporations came into existence on July 1st, 1990 pursuant to Bill C-12, *An Act Respecting Museums* which received Royal Assent on January 30th, 1990: the Canadian Museum of Civilization; the Canadian Museum of Nature; the National Gallery of Canada and the National Museum of Science and Technology.

(8) The approved corporate plan for the Canadian Museum of Civilization covers a six-year planning period which includes the nine-month transition period from July 1, 1990 to March 31, 1991. The summary document tabled in Parliament included summaries of the 1990-91 Operating and Capital budgets though this was not indicated by the labelling.

(9) The approved corporate plan for the Canadian Museum of Nature covers a six-year planning period which includes the nine-month transition period from July 1, 1990 to March 31, 1991. The mislabelled summary document tabled in Parliament incorrectly indicated only a five-year planning period (1991-92/1995-96) and did not indicate that the 1990-91 Operating and Capital budgets summaries were also included.

(10) The following corporations are inactive: Mingan Associates, Ltd. (see note 1), Canadian National (West Indies) Steamships, Ltd., and Teleglobe Canada.

(11) The 1991-92 / 1995-96 corporate plan and 1991-92 capital and operating budgets for Canadian Patents and Development Limited were not submitted for approval in anticipation of the expected dissolution of the corporation in 1990 (see note 1).

(12) The actual corporate plan for Defence Construction (1951) Limited was tabled. The labelling incorrectly identified only a one-year planning period and did not indicate that the operating and capital budgets were also included.

NOTES TO TABLE—(concluded)

(13) In 1990-91 a one-year corporate plan submitted by Harbourfront Corporation was not approved because of a planning freeze put in place by the Province of Ontario in December 1989. Subsequently, in February 1991, five-year 1990-91 and 1991-92 corporate plans were approved (see note 1).

(14) The International Centre for Ocean Development did not have capital expenditures in 1991-92 and did not submit a capital budget.

(15) The approved corporate plan for the National Gallery of Canada covers a six-year planning period which includes the nine-month transition period from July 1, 1990 to March 31, 1991.

(16) Petro-Canada International Assistance Corporation and one subsidiary of Canada Lands Company Limited (Old Port of Montreal Corporation Inc.) report as parent Crown corporations in accordance with section 86(2) of Part X of the *Financial Administration Act*.

(17) The Old Port of Montreal Corporation Inc. has not planned beyond 1992-93 in accordance with the funds available to the corporation to complete its mandate.

(18) Pursuant to Bill C-84, *Petro-Canada Public Participation Act* which received Royal Assent on February 1, 1991, Petro-Canada was reorganized into two parent Crown corporations: Petro-Canada and Petro-Canada Limited and privatization of the former is underway.

(19) Petro-Canada International Assistance Corporation did not submit a corporate plan for approval due to the anticipated dissolution of the corporation as announced in The Budget of February 26, 1991. The corporation did not submit a capital budget for approval because no capital expenditures were planned.

(20) Consideration of the St. Lawrence Seaway Authority's corporate plan has been deferred.

(21) Teleglobe Canada's corporate plan is for one year in anticipation of the corporation's dissolution.

PART III

OTHER CORPORATE INTERESTS OF CANADA

PART III
OTHER CORPORATE INTERESTS OF CANADA

Introduction

In response to section 151(3)(a) of the *Financial Administration Act*, Part III of this Annual Report presents lists of all the other corporate interests of which any shares are held by, on behalf of, or in trust for the Crown. This supplements the Part I list of Crown corporations and their subsidiaries. It consists of two sections:

1. Listings of the Other Corporate Interests

1.1 Statistical Summary—presents a comparison of the number of joint and mixed enterprises, other entities and international organizations as at March 31, 1991, and 1990.

These are grouped as:

1.2 Joint and Mixed Enterprises—corporate entities whose shares are partially owned by Canada, through a Minister. The balance of shares is owned by another level of government or by private sector parties.

1.3 Other Entities—corporate entities in which Canada holds no shares but, either directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint or nominate one or more members to the board of directors or similar governing body.

1.4 International Organizations—corporate entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

1.5 Changes to the Listings—provides the names of other corporate interests of Canada deleted or added to the listings since the last Annual Report. The changes are as at March 31, 1991 compared to March 31, 1990.

2. Information about Other Corporate Interests of Canada

Descriptions for each of the joint and mixed enterprises, other entities, and international organizations are presented. These individual descriptions include general background information, a brief overview of the organization's mandate, and the government's objective for the investment. The background information identifies the head office, the responsible Minister, the statutory authority, the financial position and year-end, the name of the auditor and the federal ownership percentage based on the number of votes. For further information, the reader is referred to the special Acts, articles of incorporation and annual reports of the corporations.

1. Listings of the Other Corporate Interests of Canada (as at March 31)

1.1 Statistical Summary of the Other Corporate Interests of Canada

	1991	1990
Joint and Mixed Enterprises	22	22
Other Entities	46	44
International Organizations	14	13

1.2 Listings of Joint and Mixed Enterprises (as at March 31, 1991)

These are enterprises whose shares are partly owned by Canada, in conjunction with other levels of government or with private sector parties to further common objectives. Their subsidiaries and associates are not listed. Table 2.1 provides additional information about each of these corporate interests of Canada.

1. Canarctic Shipping Company Limited
2. Cooperative Energy Corporation
3. Lower Churchill Development Corporation Limited
4. National Sea Products Limited
5. North Portage Development Corporation
6. NPM Nuclear Project Managers Canada Inc.
7. Société du parc industriel et portuaire Québec-sud
8. Telesat Canada

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

9. Aurora Gold Ltd.
10. Blake Resources
11. Braeswood Explorations Limited
12. Carolin Mines Ltd.
13. Equity Capital Investments Ltd.
14. Havelock Energy & Resources Inc.
15. House of Brougham Ltd.
16. International Datacasting Corporation
17. International Hydrodynamics Co. Ltd.
18. Magnus Aerospace Corporation
19. Mission River Petroleum Ltd.
20. North Slope Refiners Inc.
21. Totran Services Ltd.
22. Vercan Investments Inc.

1.3 Listings of Other Entities (as at March 31, 1991)

These are corporate entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies. The Harbour Commissions are grouped at the foot of this list. Table 2.2 provides additional information about these corporate interests of Canada.

1. Army Benevolent Fund,The
2. Asia-Pacific Foundation of Canada
3. Association for the Export of Canadian Books
4. Blue Water Bridge Authority
5. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children
6. Buffalo and Fort Erie Public Bridge Authority
7. Calgary Olympic Development Association
8. Canada Grains Council
9. Canadian Centre on Substance Abuse
10. Canadian Fitness and Lifestyle Research Institute
11. Canadian International Grains Institute
12. Canadian Livestock Records Corporation
13. Canadian Sport and Fitness Administration Centre, Inc.
14. Coaching Association of Canada
15. Forest Engineering Research Institute of Canada
16. FORINTEK Canada Corp.
17. International Centre for Human Rights and Democratic Development
18. International Fisheries Commissions Pension Society
19. Kamloops 1993 Canada Games Society
20. Last Post Fund
21. Maritime Forestry Complex Corporation
22 Medical Council of Canada
23. Nature Trust of British Columbia, The
24. Northern Native Fishing Corporation
25. PARTICIPaction
26. POS Pilot Plant Corporation

27. Pulp and Paper Research Institute of Canada
28. Roosevelt Campobello International Park Commission
29. Saint John Harbour Bridge Authority
30. Terry Fox Humanitarian Award Inc.
31. Vanier Institute of the Family, The
32. Victoria Commonwealth Games Host Society
33. Western Grains Research Foundation
34. 1995 Canada Winter Games Host Society, The
35. 1995 World Nordic Championships Organizing Committee
36. 1991 Canada Games Society (P.E.I.) Inc., The
37. 1989 Jeux Canada Games Foundation Inc.

Harbour Commissions

38. Fraser River Harbour Commission
39. Hamilton Harbour Commissioners, The
40. Nanaimo Harbour Commission
41. North Fraser Harbour Commission
42. Oshawa Harbour Commission
43. Port Alberni Harbour Commission
44. Thunder Bay Harbour Commission
45. Toronto Harbour Commissioners, The
46. Windsor Harbour Commission

1.4 Listing of International Organizations (as of March 31, 1991)

Corporate entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body. Table 2.3 provides additional information about these corporate interests of Canada.

1. African Development Bank
2. African Development Fund
3. Asian Development Bank
4. Caribbean Development Bank
5. Commonwealth War Graves Commission
6. European Bank for Reconstruction and Development
7. Inter-American Development Bank
8. International Bank for Reconstruction and Development
9. International Boundary Commission
10. International Development Association
11. International Finance Corporation
12. International Fund for Agricultural Development
13. International Monetary Fund
14. Multilateral Investment Guarantee Agency

1.5 Changes to the Listings During the Year (as at March 31, 1991)

Joint and Mixed Enterprises (section 1.2)

No Change

Other Entities (section 1.3)

Kamloops 1993 Canada Games Society	Added
NWT Co-operative Business Development Fund	Deleted
1995 Canada Winter Games Host Society, The	Added
1995 World Nordic Championships Organizing Committee	Added
1989 Jeux Canada Games Foundation Inc.	Added
1989 Jeux Canada Games Société Saskatoon Inc., The	Deleted

International Organizations (section 1.4)

European Bank for Reconstruction and Development	Added

2. Information about Other Corporate Interests of Canada

2.1 Joint and Mixed Enterprises[1]

Corporation	Federal Ownership	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/ Government Objective
Canarctic Shipping Company Limited (Mixed)	51%	1005-350 Sparks Street Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31/90 A = $15.3M L = $19.9M	Coopers & Lybrand	To provide superior Arctic shipping services, tanker operations, ship management services, and resource development support services to corporations, communities, and government agencies operating in the polar regions of the world.
Cooperative Energy Corporation (Mixed)	25%	Suite 2000, 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31/90 A = $222.6M L = $108M	Deloitte & Touche	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.
Lower Churchill Development Corporation Limited (Joint)	48.9%	P.O. Box 12700 St.John's, Nfld. A1B 3T5	Energy, Mines and Resources	1978, Newfoundland Companies Act	December 31/90 A = $30.2M L = $43,000	Ernst & Young	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the line transmission of this energy to markets.
National Sea Products Limited (Mixed)	18.7%	Suite 600 1959 Upper Water Street P.O. Box 2130 Halifax, N.S. B3J 3B7	Minister of State (Finance and Privatization)	Amalgamated in 1967, The Companies Act of Nova Scotia	December 29/90 A = N/A L = N/A	Ernst & Young	To process and market fish, seafoods and fish by-products around the world. To restructure the Atlantic Fisheries.
North Portage Development Corporation (Joint)	33.3%	1100-444 St. Mary Avenue Winnipeg, Man. R3C 3T1	Western Economic Diversification	1983, Manitoba Corporations Act	March 31/91 A = $82.3M L = $3.5M	Coopers & Lybrand	To foster the social and economic redevelopment of the North Portage area in the city of Winnipeg. Under the Special Recovery Capital Projects Program, to stimulate economic recovery in Canada and Manitoba.

Corporation	Federal Ownership	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/ Government Objective
NPM Nuclear Project Managers Canada Inc. (Mixed)	13.3%	2020 University 22nd Floor Montreal, Quebec H3A 2A5	Energy, Mines and Resources	1982, Canada Business Corporations Act	March 31/91 A = N/A L = N/A	N/A	Nuclear project and construction management. To transfer this activity to the private sector.
Société du parc industriel et portuaire Québec-Sud (Joint)	40%	10, rue Giguère Lévis-Lauzon, Québec G6V 1N6	Industry, Science and Technology	1988, Loi sur la société inter-port de Québec	March 31/91 A = N/A L = N/A	Laliberté, Lanctot, Coopers & Lybrand	To encourage, within the boundaries of the town of Lauzon, the development of an industrial park and harbour facility suited to major industrial projects. To manage this industrial park and harbour facility. To acquire, sell or exchange land within the boundaries of the town of Lauzon.
Telesat Canada (Mixed)	49.6% [2]	1601 Telesat Court Gloucester, Ontario K1B 5P4	Communications	1969, Telesat Canada Act	December 31/90 A = $890M L = 607.5M	Peat Marwick Thorne	To establish and provide, on a commercial basis, satellite telecommunications systems, and elements thereof, as well as associated services, in Canada and elsewhere.

[1] Excludes corporate interests which the Superintendant of Bankruptcy has received under The Bankruptcy Act.
[2] Excludes 3.7% held by Canadian National Railway Company.
N/A = not available at time of printing.

2.2 Other Entities

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Army Benevolent Fund	Veterans Affairs Bldg 284 Wellington Street Ottawa, Ontario K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants. Profits from services operated for the benefit of the Canadian Army during the Second World War were allocated to the Army Benevolent Fund for disbursement.
Asia-Pacific Foundation of Canada	Suite 666 999 Canada Place Vancouver, B.C. V6C 3E1	External Affairs	1984, Asia-Pacific Foundation of Canada Act	March 31	Coopers & Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.
Association for the Export of Canadian Books	Suite 1101 1 Nicholas St. Ottawa, Ontario K1N 7B7	Communications	1972, Canada Corporations Act	March 31	N/A	To promote the export of Canadian books to the international market. To administer the export budget for the Department of Communications' Book Publishing Industry Development Program.
Blue Water Bridge Authority	Bridge Street Point Edward, Ontario N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	Deloitte & Touche	To acquire, hold, operate , maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario and Port Huron, Michigan, U.S.A. across the St. Clair River
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Jeanne Mance Bldg. 20th Floor Tunney's Pasture Ottawa, Ontario K1A 0W9	Health and Welfare[1]	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	To further research into the diseases of children and the prevention and cure of such diseases.
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza Buffalo, N.Y. 14213 U.S.A.	Finance	1934, Buffalo and Fort Erie Public Bridges Company Act	December 31	Ernst and Young	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario.
Calgary Olympic Development Association	The Day Lodge Canada Olympic Park Beaufort Road, N.W., SS#1 Calgary, Alta. T2M 4N3	Health and Welfare[2]	1979, Societies Act of Alberta	March 31	Price Waterhouse	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Man. R3C 3Z3	Minister of State (Grains and Oilseeds)	1969, Canada Corporations Act	March 31	Peat Marwick Thorne	To encourage a coordinated effort in improving Canada's performance in world grain markets, to promote and conduct research, and to formulate recommendations and provide advice to government based on a concensus within the industry.
Canadian Centre on Substance Abuse	Suite 480 112 Kent Street Ottawa, Ontario K1P 5P2	Health and Welfare	1988, Canadian Centre on Substance Abuse Act	March 31	McIntyre & McLarty	To promote increased awareness on the part of Canadians of matters relating to alcohol and drug abuse and their increased participation in the reduction of such abuse, and to promote programs that are relevant to alcohol and drug abuse.
Canadian Fitness and Lifestyle Research Institute	Suite 200 47 Clarence Street Ottawa, Ontario K1N 9K1	Health and Welfare [2]	1980, Canada Corporations Act	March 31	Deloitte & Touche	To conduct research, and collect, interpret and disseminate information, pertaining to the fitness levels of Canadians.
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Man. R3C 3G7	Minister of State (Grains and Oilseeds)	1972, Canada Corporations Act	March 31	Deloitte & Touche	To promote, on a non-profit basis, for the general advantage of Canada, the development, maintenance and enlargement of Canadian and international markets for Canadian grains and oilseeds and the products thereof.
Canadian Livestock Records Corporation	2417 Holly Lane Ottawa, Ontario K1V 0M7	Agriculture	1988, Animal Pedigree Act	December 31	Ernst & Young	To perform services for and on behalf of members of the 50 Breed Associations. To ensure the maintenance of the General Stud and Herd Books.
Canadian Sport and Fitness Administration Centre, Inc.	1600 James Naismith Gloucester, Ontario K1B 5N4	Health and Welfare [2]	1974, Canada Corporations Act	March 31	Peat Marwick Thorne	To assist organizations concerned with the development of Canadian sport and fitness by providing support services in the area of administration and promotion.
Coaching Association of Canada	1600 James Naismith Gloucester, Ontario K1B 5N4	Health and Welfare [2]	1970, Canada Corporations Act	March 31	Ouseley Guindon Hanvey	To improve the formal training of coaches through the National Coaching Certification Program and related programs, and to consolidate a profession of coaching which will ensure job opportunities are matched by qualified candidates.
Forest Engineering Research Institute of Canada	143, Place Frontenac Pointe Claire, Quebec H9R 4Z7	Forestry	1976, Canada Corporations Act	December 31	Charette, Fortier, Hawey, Touche Ross	To conduct research and development aimed at improving the efficiency of operations relating to the harvesting and transportation of wood and the growing of trees.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
FORINTEK Canada Corp.	2665 East Mall University of British Columbia Vancouver, B.C. V6T 1W5	Forestry	1979, Canada Corporations Act	March 31	Deloitte & Touche	To be the leading force in the technological advancement of the canadian wood products industry, through creation and implementation of innovative concepts, processes, products, and education programs.
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Peat Marwick Thorne	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Hamilton Harbour Commissioners, The	605 James Street N. Hamilton, Ontario L8L 1J9	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Pannell Kerr McGillivray	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
International Centre for Human Rights and Democratic Development	63, de Brésoles Street 1st Floor Montreal, Quebec H2Y 1V7	External Affairs	1988, International Centre for Human Rights and Democratic Development Act	March 31	Auditor General of Canada	To promote and support cooperation between Canada and other countries for the purpose of developping and strengthening human rights institutions.
International Fisheries Commissions Pension Society	c/o Treasury Board of Canada L'Esplanade Laurier 5th Floor, West Tower 300 Laurier Ave. Ottawa, Ontario K1A 0R5	Fisheries and Oceans	1957, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters in any country is established and maintained by Canada or the U.S., or both.
Kamloops 1993 Canada Games Society	118 Victoria Street Kamloops, B.C. V2C 6N9	Health and Welfare	1990, B.C. Society Act	March 31	Price Waterhouse	To plan, organize and stage the 1993 Canada Summer Games.
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Quebec H3B 1M7	Veterans Affairs	1921, Federal Charter	March 31	Supply and Services Canada	To ensure the provision of a dignified funeral and burial to eligible war veterans.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Maritime Forestry Complex Corporation	Hugh John Flemming Forestry Centre RR#10, Fredericton, N.B. E3B 6H6	Forestry	1980, Maritime Forestry Complex Corporations Act, New Brunswick	March 31	Peat Marwick Thorne	To establish a Maritime Provinces Regional Forestry Complex.
Medical Council of Canada	2283 St. Laurent Blvd P.O. Box 8234 Ottawa, Ontario K1G 3H7	Health and Welfare	1912, Canada Medical Act	December 31	Peat Marwick Thorne	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5R9	Transport	1961, Nanaimo Harbour Commissioners Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Nature Trust of British Columbia, The	909-100, Park Royal South, West Vancouver, B.C. V7T 1A2	Prime Minister	1971, Canada Corporations Act	December 31	Peat Marwick Thorne	To purchase and preserve ecologically important parcels of land in B.C.
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Company	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Northern Native Fishing Corporation	P.O. Box 876 4-214 Third Ave. W. Prince Rupert, B.C. V8J 3Y1	Indian Affairs and Northern Development	1982, British Columbia Companies Act	January 31	Arthur Andersen & Co.	To preserve a fleet of fishing vessels and related licences for the long-term benefit of native fishermen, and to foster their development as independent business operators.
Oshawa Harbour Commission	1050 Farwell Street P.O. Box 492 Oshawa, Ontario L1H 6N6	Transport	1961, Oshawa Harbour Commissioners Act	December 31	Deloitte & Touche	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
PARTICIPaction	40 Dundas St. West Suite 220 Toronto, Ontario M5G 2C2	Health and Welfare [2]	1971, Canada Corporations Act	March 31	Peat Marwick Thorne	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles. To promote fitness through participation in sport and physical recreation
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Minister of State (Grains and Oilseeds)	1973, Canada Corporations Act	March 31	Peat Marwick Thorne	To be a practical world-class research and development facility for Canadian and international industry so that Canadian agriculture can be diversified and so that secondary and tertiary industry can be started and developed in Canada.
Port Alberni Harbour Commission	2750 Harbour Road P.O. Box 99 Port Alberni, B.C. V9Y 7W6	Transport	1947, Port Alberni Harbour Commissioners Act	December 31	Newman Hill Duncan & Lacoursière	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Pulp and Paper Research Institute of Canada	570 St. John's Blvd. Pointe Claire, Quebec H9R 3J9	Forestry	1950, Canada Companies Act	December 31	Touche Ross	To enhance the technical competitiveness of its member companies by providing them with basic research data and improved technology.
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool, Campobello Is, N.B. E0G 3H0	External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Foster, Carpenter, Black & Co.	To administer as a memorial the Roosevelt Campobello International Park.
Saint John Harbour Bridge Authority	29 King Street P.O. Box 3728 Station B West Saint John, N.B. E2M 5C1	Transport	1962, An Act to Establish a Harbour Bridge Authority in the City of Saint John New Brunswick	March 31	Deloitte & Touche	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ontario K1P 5E3	Health and Welfare [2]	1982, Canada Corporations Act	March 31	Deloitte & Touche	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships for the pursuit of higher education. To establish, maintain and manage an endowment fund.
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ontario P7B 5E8	Transport	1959, Lakehead Harbour Commissioners Act	December 31	Ernst & Young	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Toronto Harbour Commissioners, The	60 Harbour Street Toronto, Ontario M5J 1B7	Transport	1911, Toronto Harbour Commissioners Act	March 31	Thorne, Ernst & Whinney	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.
Vanier Institute of the Family, The	120 Holland Ave. Ottawa, Ontario K1A 0X6	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.
Victoria Commonwealth Games Host Society	Suite 1210 345 Quebec Street Victoria, B.C. V8W 3M8	Health and Welfare [2]	1988, Society Act of British Columbia	March 31	Peat Marwick Thorne	To organize and stage the XVth Commonwealth Games.
Western Grains Research Foundation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Agriculture	1981, Canada Corporations Act	December 31	Coopers & Lybrand	To initiate, encourage, support and conduct research into grain production and into economic and market development of grain products.
Windsor Harbour Commission	500 Riverside Drive W. Windsor, Ontario N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat Marwick Thorne	To manage and control the harbour and the works and property therein under its jurisdiction. To develop the port and act as a catalyst in the utilization of port facilities and furthering trade nationally and internationally.

Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
1995 Canada Winter Games Host Society	P.O. Box 1995 Grande Prairie Alberta T8V 6V2	Health and Welfare [2]	1990, Alberta Society Act	March 31	N/A	To plan, organize and stage the 1995 Canada Winter Games.
1995 World Nordic Championships Organizing Committee	3rd Floor, City Hall 500 Donald St. East Thunder Bay, Ontario N7T 7H7	Health and Welfare [2]	1991	N/A	N/A	To organize the 1995 World Nordic Championships.
1991 Canada Games Society (P.E.I) Inc., The	199 Grafton St. Charlottetown, P.E.I. C1A 1L2	Health and Welfare [2]	1987, Canada Corporations Act	March 31	N/A	To plan, organize and stage the 1991 Canada Games.
1989 Jeux Canada Games Foundation Inc.	P.O. Box 1989 Saskatoon, Sask S7K 3S5	Health and Welfare [2]	1990, Non-Profit Corporations Act	Dec 31	Horachek Cannam Joa	To promote and support amateur sport throughout host provinces by directing the surplus generated by sound management of the games.

1 The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".

2 Directors are appointed by the Minister of State (Fitness and Amateur Sport) who has received delegated authority from the Minister of Health and Welfare.

N/A = not available.

2.3 International Organizations

Corporation	Federal Ownership	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
African Development Bank	3.3%	P.O. Box 1387 Abidjan Ivory Coast Africa	External Affairs[1]	1963, Agreement signed by member countries[2]	December 31	Akintola Williams & Hassan Inc. and Deloitte & Touche	To contribute to the economic development and social advancement of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
African Development Fund	5.1%	P.O. Box 1387 Abidjan Ivory Coast Africa	External Affairs[1]	1972, Agreement signed by member countries[2]	December 31	Akintola Williams & Hassan Inc. and Deloitte & Touche	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank's members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
Asian Development Bank	5.0%	P.O. Box 789 1099 Manila, The Philippines	External Affairs[1]	1965, Agreement signed by member countries[2]	December 31	Deloitte & Touche	To lend funds, promote investment and provide technical assistance to developing countries, and generally to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
Caribbean Development Bank	10.2%	P.O. Box 408 Wildey, St. Michael Bridgetown, Barbados	External Affairs[1]	1969, Agreement signed by member countries[2]	December 31	Price Waterhouse	To contribute to the harmonious economic growth and development of the member countries, and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
Commonwealth War Graves Commission	N/A	2 Marlow Road Maidenhead, Berkshire U.K. S16 7DX	Veterans Affairs	1917, Royal Charter	March 31	Deloitte, Haskins & Sells	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.
European Bank for Reconstruction and Development	3.4%	122 Leadenhall St. London, England EC3V 4QL	Finance	1991, European Bank for Reconstruction and Development Agreement Act	N/A	N/A	To develop a vibrant private sector and to help foster the transition from centrally planned economies to market economies in the new Europe.

Corporation	Federal Ownership	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Inter-American Development Bank	4.4%	1300 New York Ave. Washington, D.C. U.S.A. 20577	External Affairs[1]	1959, Agreement signed by member countries[2]	December 31	Price Waterhouse	To contribute to the acceleration of the process of economic development of the member countries, individually or collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
International Bank for Reconstruction and Development	3.0%	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreements and Related Act	June 30	Price Waterhouse	To assist in the reconstruction and development of territories of member countries.
International Boundary Commission	N/A	615 Booth Street Room 130 Ottawa, Ontario K1A 0E9	External Affairs	1908, Treaty of Washington, 1960, International Boundary Commission Act	March 31	N/A	To maintain the demarcation and cartographic representation of the land and water boundary between Canada and the United States, and to regulate all construction within three metres of the boundary line.
International Development Association	3.2%	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.
International Finance Corporation	4.0%	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No.6, 1956	June 30	Price Waterhouse	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.
International Fund for Agricultural Development	1.8%	107 via del Serafico 00142 Rome, Italy	External Affairs[1]	1977 International Agreement	December 31	Price Waterhouse	To increase food production, reduce malnutrition and rural poverty in the Third World. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.
International Monetary Fund	3.1%	700 19th St., N.W. Washington, D.C. U.S.A. 20431	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.

Corporation	Federal Ownership	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/ Government Objective
Multilateral Investment Guarantee Agency	3.3%	1818 H Street N.W Washington, D.C. USA 20433	Finance	1988, Bretton Woods and Related Agreements Act	June 30	Price Waterhouse	To encourage the flow of investments for productive purposes among member countries, thus supplementing the activities of the International Bank for Reconstruction and Development, the International Finance Corporation and other international development finance institutions.

[1] Responsibility for these organizations has been delegated to the Minister of State (External Relations and International Development) from the Secretary of State for External Affairs.

[2] Statutory Authority under Canadian Law is the *International Development (Financial Institutions) Continuing Assistance Act.*

N/A = not available.

PART IV

AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

PART IV

AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

This part contains the audited financial statements for each parent Crown corporation.

	Part IV — Page
Atlantic Pilotage Authority	5
Atomic Energy of Canada Limited	10
Bank of Canada	16
Canada Council	19
Canada Deposit Insurance Corporation	27
Canada Development Investment Corporation	32
Canada Harbour Place Corporation	61
Canada Lands Company Limited	65
Canada Lands Company (Mirabel) Limited	69
Canada Mortgage and Housing Corporation	73
Canada Museums Construction Corporation Inc.	86
Canada Ports Corporation	91
Canada Post Corporation	96
Canadian Broadcasting Corporation	102
Canadian Commercial Corporation	109
Canadian Dairy Commission	113
Canadian Film Development Corporation	118
Canadian Institute for International Peace and Security	123
Canadian Livestock Feed Board	127
Canadian Museum of Civilization	130
Canadian Museum of Nature	134
Canadian National Railway Company	139
Canadian National (West Indies) Steamships Ltd.	149
Canadian Patents and Development Limited	151
Canadian Saltfish Corporation	154
Canadian Wheat Board, The	158
Cape Breton Development Corporation	176
Defence Construction (1951) Limited	180
Enterprise Cape Breton Corporation	183
Export Development Corporation	189
Farm Credit Corporation	198
Federal Business Development Bank	205
Freshwater Fish Marketing Corporation	212
Great Lakes Pilotage Authority, Ltd.	216
Halifax Port Corporation	219
Harbourfront Corporation	222
International Centre for Ocean Development	227
International Development Research Centre	232
Laurentian Pilotage Authority	236
Marine Atlantic Inc.	239
Mingan Associates, Ltd.	245
Montréal Port Corporation	246
National Arts Centre Corporation	250
National Capital Commission	255

National Gallery of Canada 260
National Museum of Science and Technology 266
Old Port of Montreal Corporation Inc. 271
Pacific Pilotage Authority 274
Petro-Canada 277
Petro-Canada International Assistance Corporation 287
Petro-Canada Limited 290
Port of Québec Corporation 294
Prince Rupert Port Corporation 298
Royal Canadian Mint 302
Saint John Port Corporation 306
St. John's Port Corporation 309
St. Lawrence Seaway Authority, The 312
Standards Council of Canada 326
Teleglobe Canada 329
Vancouver Port Corporation 331
VIA Rail Canada Inc. 334

ATLANTIC PILOTAGE AUTHORITY

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the Authority's management in accordance with generally accepted accounting principles. Management is responsible for the integrity and objectivity of the data in the financial statements and annual report.

The Authority's management recognizes the responsibility of conducting its affairs in compliance with the Pilotage Act and regulations, the Financial Administration Act and regulations, and the by-laws of the Authority.

The Authority is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Authority exercises its responsibilities through the Audit Committee of the Authority, which is composed of members who are not employees of the Authority. The financial statements have been approved by the Authority on the recommendation of the Audit Committee.

The Auditor General of Canada conducts an independent examination in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. He has full and free access to the Audit Committee of the Authority, and his report follows.

C. R. Worthington
Chairman and Chief Executive Officer

M. R. McGrath
Treasurer

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Atlantic Pilotage Authority as at December 31, 1990 and the statements of operations, contributed capital, deficit, and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 15, 1991

ATLANTIC PILOTAGE AUTHORITY—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash		58,295
Accounts receivable—Trade	815,524	903,341
Due from Canada (Note 3)	200,000	
Prepaid expenses	80,898	22,430
	1,096,422	984,066
Capital, at cost (Note 4)	2,331,787	2,232,653
Less: accumulated amortization	1,043,715	912,096
	1,288,072	1,320,557
	2,384,494	2,304,623

LIABILITIES	1990	1989
	$	$
Current		
Bank indebtedness	384,372	
Accounts payable and accrued liabilities	435,816	564,166
Obligation under capital lease agreement (Note 5)	50,084	45,796
Current portion of accrued employee termination benefits	64,746	83,846
	935,018	693,808
Long-term		
Accrued employee termination benefits	540,589	518,492
Obligation under capital lease agreement (Note 5)		50,084
	540,589	568,576
	1,475,607	1,262,384
Commitments and contingencies (Note 8)		
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	2,073,580	2,073,580
Deficit	(1,164,693)	(1,031,341)
	908,887	1,042,239
	2,384,494	2,304,623

Approved by the Authority:

C. R. WORTHINGTON
Chairman

MARTIN KARLSEN
Member

M. R. McGRATH
Treasurer

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Income		
Pilotage charges	7,212,914	7,240,494
Interest and other income	45,894	46,789
	7,258,808	7,287,283
Expenses		
Pilots' fees, salaries and benefits	3,646,814	3,457,746
Pilot boats, operating costs	2,363,594	2,336,943
Staff salaries and benefits	476,104	434,424
Transportation and travel	355,970	391,593
Professional and special services	284,884	174,116
Utilities, materials and supplies	133,751	120,773
Amortization	133,092	127,678
Rentals	119,798	115,620
Communications	72,284	79,796
Interest on capital leases	5,869	13,838
	7,592,160	7,252,527
Net profit (loss) for the year	(333,352)	34,756

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance, beginning of the year	2,073,580	1,606,516
Parliamentary appropriation to finance		
Additions to capital assets		367,644
Principal payments on capital leases		99,420
		467,064
Balance, end of the year	2,073,580	2,073,580

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance, beginning of the year	1,031,341	1,066,097
Net loss (profit) for the year	333,352	(34,756)
	1,364,693	1,031,341
Parliamentary appropriation to finance cash operating loss (Note 3)	200,000	
Balance, end of the year	1,164,693	1,031,341

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Operating activities		
Cash provided by (used for) operations		
Net profit (loss) for the year	(333,352)	34,756
Items not requiring cash		
Amortization	133,092	127,678
Increase in accrued employee termination benefits	99,057	76,918
	(101,203)	239,352
Cash used for non-cash working capital	(99,001)	(91,816)
Employee termination benefit payments	(96,060)	(158,594)
Cash used for operating activities	(296,264)	(11,058)
Financing activities		
Principal portion of capital lease payments	(45,796)	(99,420)
Parliamentary appropriation to finance		
Additions to capital assets		367,644
Principal payments on capital leases		99,420
Cash provided by (used for) financing activities	(45,796)	367,644
Investing activities		
Net additions to capital assets	(100,607)	(351,434)
Cash used for investing activities	(100,607)	(351,434)
Increase (decrease) in cash during the year	(442,667)	5,152
Cash, beginning of the year	58,295	53,143
Cash, end of the year	(384,372)	58,295

The Authority's cash position is defined as cash net of bank indebtedness.

ATLANTIC PILOTAGE AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Objectives and activities

The Atlantic Pilotage Authority (the "Authority") was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

The Authority is a Crown corporation listed in Schedule III, Part I of the Financial Administration Act and is not subject to income tax under the provisions of the Income Tax Act.

2. Significant accounting policies

(a) Parliamentary appropriation

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, the Authority requests parliamentary appropriations to recover cash operating losses. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations are also requested when the cash operating profits are not sufficient to provide for the purchase of capital assets and the principal portion of payments under capital lease agreements. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of contributed capital.

(b) Amortization

Amortization of capital assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Pilot boats	10 to 25 years
Furniture and equipment	5 to 10 years

(c) Capital leases

The Authority leases a pilot boat from Canada under a long term financing lease. Under the terms of the lease agreement, the Authority assumes the rights and obligations of ownership. As a result, the lease is treated as a purchase and the principal portion of lease payments is capitalized and amortized over the estimated useful life of the boat. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(d) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as they accrue to the employees.

3. Parliamentary appropriation

Appropriation Act Number 2, 1990-91, assented to June 19, 1990, provided $200,000 to be applied in payment of the excess of expenditures over revenues as a result of 1990 operations. This amount was received by the Authority on February 15, 1991, and is recorded in the accounts in accordance with the Authority's accounting policies.

4. Capital assets

	1990			1989
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Land	450		450	450
Pilot boats	1,668,866	626,912	1,041,954	1,038,475
Pilot boats under capital lease	448,573	262,534	186,039	203,981
Furniture and equipment	213,898	154,269	59,629	77,651
	2,331,787	1,043,715	1,288,072	1,320,557

5. Capital lease agreement

The Authority leases a pilot boat under a long term financing lease. The remaining payment under the lease is as follows:

	1990	1989
	$	$
9 1/2% lease agreement, due April 1991, payable in blended annual payments of $54,785	54,785	109,571
Less: amount representing interest	4,701	13,691
Principal amount of capital lease	50,084	95,880
Less: current portion	50,084	45,796
Principal amount of capital lease agreement net of current portion		50,084

Upon maturity of the lease, the Authority has the option to purchase the boat for $1. The Authority intends to purchase the boat upon maturity of the lease.

6. Pension plan

Under the Public Service Superannuation Act, employees of the Authority are entitled to count service prior to becoming an employee of the Authority as pensionable. For employees who elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $6,991 in 1990 ($6,821 in 1989). The estimated unfunded past service pension contribution with respect to these employees was approximately $124,000 at December 31, 1990 ($54,000 at December 31, 1989) and will be funded over the remaining years of service of the employees, or the terms of purchase, whichever is the lesser.

7. Related party transactions

The Authority receives services from government departments and these are provided without charge. These include pilot dispatching services by the Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick, and Newfoundland. The cost of these services is not recorded in the accounts of the Authority.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

8. Commitments and contingencies

(a) The Authority has entered into contracts for pilot boat services, office rentals, wharfage fees and wharf rentals requiring the following minimum annual payments:

	$
1991	792,827
1992	564,268
	1,357,095

(b) A lawsuit has been filed and a claim for damages is being made against the Authority. In management's opinion, the outcome of these actions cannot be determined at this time and no provision has been made in the financial statements.

ATOMIC ENERGY OF CANADA LIMITED

MANAGEMENT RESPONSIBILITY

The financial statements and all other information presented in this Annual Report are the responsibility of the management and the Board of Directors of the corporation. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The corporation maintains books of account, financial and management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that operations are carried out effectively. These systems and practices are also designed to provide reasonable assurance that transactions are in accordance with Part X of the Financial Administration Act and its regulations, as well as the Canada Business Corporations Act, the articles, and the by-laws and policies of the corporation. The corporation has met all reporting requirements established by the Financial Administration Act, including submission of a corporate plan, an operating budget, a capital budget and this Annual Report.

The corporation's internal auditor has the responsibility for assessing the management systems and practices of the corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the corporation, reviews and advises the Board on the financial statements, the Auditor General's reports thereto and the plans and reports related to special examinations, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

Stanley R. Hatcher
Chief Executive Officer, AECL

David G. Cuthbertson
Chief Financial Officer, AECL

AUDITOR'S REPORT

TO THE MINISTER OF ENERGY, MINES AND RESOURCES

I have audited the balance sheet of Atomic Energy of Canada Limited as at March 31, 1991 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act, the articles and the by-laws of the corporation.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 10, 1991

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Current		
Cash and short-term deposits	94,537	46,669
Due from Government of Canada		40,253
Accounts receivable	159,851	134,387
Receivable from CDIC (Note 3)	114,607	114,607
Inventories (Note 4)	7,378	3,256
	376,373	359,172
Heavy water inventory (Note 4)	7,785	8,096
Long-term receivables (Note 5)	488,911	498,310
Investment (Note 6)	70,625	76,164
Property, plant and equipment (Note 7)	13,473	10,004
	957,167	951,746

LIABILITIES	1991	1990
Current		
Accounts payable and accrued liabilities	135,791	113,877
Current portion of long-term debt	36,907	33,871
	172,698	147,748
Deferred revenue	25,491	20,394
Accrued employee termination benefits	46,112	43,702
Long-term debt (Note 8)	492,509	529,114
	736,810	740,958
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	80,993	79,228
Retained earnings	124,364	116,560
	220,357	210,788
	957,167	951,746

Approved by the Board:

ROBERT A. FERCHAT
Director

STANLEY R. HATCHER
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Nuclear power operations		
Revenue		
Nuclear supply and services	121,632	99,084
Interest on long-term receivables	53,504	58,737
Interest on short-term deposits	12,102	10,642
	187,238	168,463
Costs and expenses		
Cost of supply and services	62,071	78,104
Product development	32,836	31,982
Less: parliamentary appropriations (Note 2)		(29,200)
Marketing and administration	23,725	23,127
Interest on long-term debt	49,684	52,071
	168,316	156,084
Operating profit	18,922	12,379
Research and development operations		
Expenses	293,262	258,973
Less: commercial revenue	40,460	34,775
cost recovery	87,461	47,854
parliamentary appropriations (Note 2)	154,323	153,722
Net expense	11,018	22,622
Decommissioning activities		
Expenses	14,783	15,954
Less: parliamentary appropriations (Note 2)	11,368	12,023
recovery from asset sales	3,315	3,931
Net expense	100	
Net income (loss)	7,804	(10,243)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance at beginning of the year	79,228	73,907
Parliamentary appropriations (Note 2)		
Loan principal repayment	1,765	1,621
Payment in respect of subsidiaries divested		3,700
	1,765	5,321
Balance at end of the year	80,993	79,228

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance at beginning of the year	116,560	126,803
Net income (loss)	7,804	(10,243)
Balance at end of the year	124,364	116,560

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Net income (loss)	7,804	(10,243)
Amortization	7,746	7,426
	15,550	(2,817)
Decrease (increase) in operating working capital		
Due from Government of Canada	40,253	(40,253)
Other	(1,005)	3,320
	39,248	(36,933)
Cash from (used in) operations	54,798	(39,750)
Investing activities		
Cash used in acquisition of commercial property, plant and equipment, net of disposal	(5,676)	(2,314)
Financing activities		
Repayment of long-term debt	(33,569)	(31,347)
Proceeds from long-term notes receivable	30,550	28,171
Contributed capital from parliamentary appropriations	1,765	5,321
Cash from (used in) financing	(1,254)	2,145
Increase (decrease) in cash and short-term deposits	47,868	(39,919)
Cash and short-term deposits at beginning of the year	46,669	86,588
Cash and short-term deposits at end of the year	94,537	46,669

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction, except those covered by forward exchange contracts, where the rate established by the terms of the contract is used. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value. Maintenance and general suoplies are valued at cost.

Investment

The corporation has an investment in Pickering reactor Units 1 and 2. This is recorded at cost and is being amortized on a straight-line basis over the remaining term of the related investment agreement.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

Other property, plant and equipment are recorded at cost and this cost, net of parliamentary appropriations and third party contributions, if any, is amortized on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	3 to 20 years
Buildings	20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred since the timing of these activities and the associated costs cannot be reasonably estimated.

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The corporation's contributions to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees. The accumulated liability is actuarially determined on a periodic basis.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1991	1990
	(in thousands of dollars)	
Research and development operations	154,323	153,722
CANDU 3 pre-project costs		29,200
Decommissioning activities	11,368	12,023
Heavy water plant loan principal	1,765	1,621
Subsidiaries divested		9,074
	167,456	205,640

3. Receivable from CDIC

On September 30, 1988, the corporation sold its shares in Nordion Inc. and Theratronics International Limited to Canada Development Investment Corporation (CDIC) for eventual privatization. The receivable from CDIC of $114.6 million represents the net book value of the these divested subsidiaries at the date of sale. Under the terms of the agreement with CDIC, the corporation will receive the proceeds realized from the privatization of Nordion and Theratronics, less CDIC's expenses associated therewith. It is expected that these net proceeds will be fully distributed to the Shareholder. As of the date of the auditor's report, CDIC was close to completing negotiations for the sale of Nordion. While the corporation anticipates a gain on sale, the amount cannot be reasonably determined at this time.

4. Inventories

	1991	1990
	(in thousands of dollars)	
Current		
Maintenance and general supplies	7,378	3,256
Heavy water	538,838	544,799
Less: parliamentary appropriations	531,053	536,703
	7,785	8,096

Parliamentary appropriations for heavy water are repayable to the government, together with interest thereon, to the extent of future revenue from sales of related heavy water. Accrued liabilities as at March 31, 1991, include $4.9 million in respect of net proceeds from sales during the year (1990—$2.9 million).

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991—*Continued*

5. Long-term receivables

	1991	1990
	(in thousands of dollars)	
Notes receivable from provincial utilities in respect of the financing of nuclear facilities maturing through 2008 at fixed interest rates varying from 7.795% to 9.706% (refer to Note 8 for related debt)	491,568	522,118
Contract receivables maturing through 1998	43,461	38,957
Mortgages receivable and other	3,097	3,135
	538,126	564,210
Current portion	49,215	65,900
	488,911	498,310

6. Investment

The corporation, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering "A" nuclear generating station, with ownership of these Units being vested in Ontario Hydro. Under the agreement, the corporation is entitled to receive payments until the year 2003 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2. Due primarily to costs incurred during the 1984-88 shutdown of the Pickering Units 1 and 2 for pressure tube replacement, no payment have been received since this shutdown. The timing and extent of future payback remain uncertain.

The charge against 1991 earnings for amortization of the investment in Pickering was $5.5 million (1990—$5.5 million).

7. Property, plant and equipment

	1991			1990
	Cost	Funding and accumulated amortizationn	Net	Net
	(in thousands of dollars)			
Nuclear power operations				
Land and improvements	1,169	565	604	607
Buildings	9,860	9,750	110	121
Machinery and equipment	21,871	16,615	5,256	5,789
	32,900	26,930	5,970	6,517
Research and development operations				
Land and improvements	11,880	11,821	59	
Buildings	83,842	82,273	1,569	2,119
Reactors and equipment	244,151	242,677	1,474	1,368
Construction in progress	69,433	65,032	4,401	
	409,306	401,803	7,503	3,487
	442,206	428,733	13,473	10,004

Amortization of property, plant and equipment for the year ended March 31, 1991 amounted to $2.2 million (1990—$1.9 million).

Research and development property, plant and equipment expensed during the year amounted to $9.9 million (1990—$13.0 million).

8. Long-term debt

	1991	1990
	(in thousands of dollars)	
Loans from Government of Canada		
To finance provincial utility nuclear facilities, maturing through 2008 at fixed interest rates varying from 6.687% to 9.706% (refer to Note 5 for related receivables)	491,274	521,700
To finance leased heavy water and other assets, maturing through 2008 at interest rates varying from 5.125% to 13.885%	20,901	22,316
Loans from third parties		
To finance the purchase of the Glace Bay heavy water plant, maturing through 1998 at an imputed interest rate of 8.875%	17,241	18,969
	529,416	562,985
Current portion	36,907	33,871
	492,509	529,114

Loan repayments required over succeeding years are as follows (millions of dollars): 1992—$36.9; 1993—$33.1; 1994—$16.0; 1995—$17.3; 1996—$18.8; and subsequent to 1996—$407.3.

9. Decommissioning activities

An important objective of the corporation's decommissioning activities is to ensure environmental safety. These activities consist of placing and maintaining prototype reactors and other facilities in a safe-storage mode as the initial stage of decommissioning, as well as the activities associated with closure and protection of heavy water plants. Funding for these activities is provided through parliamentary appropriations and proceeds generated from related asset sales.

Prototype reactors

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. Currently, the Gentilly 1, Douglas Point and Nuclear Power Demonstration (NPD) prototype reactors are in a safe-storage mode and the initial stage of decommissioning of the Whiteshell research reactor (WR-1) is continuing.

Future net costs related to decommissioning nuclear facilities beyond the safe-storage mode cannot be quantified at this time due to the uncertainty as to the nature and timing of the disposal alternative that will ultimately be adopted in each case. In accordance with the corporation's accounting policy, any such costs will be expensed when incurred.

Detailed planning for the dismantling and decontamination of Tunney's Pasture radioactive waste was conducted this year and the estimated cost for that phase of decommissioning is $13.1 million.

All reactors in the decommissioning stage have been fully written off. The original gross cost of these reactors was $216 million, including $31 million for capitalized heavy water.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991—*Concluded*

Heavy water plants

The corporation has closed down the three heavy water plants located in Glace Bay and Port Hawkesbury in Cape Breton, Nova Scotia and in LaPrade, Quebec. These assets, which have been fully written off, had an original gross cost of $803 million.

10. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the corporation had the following transactions with the Government of Canada:

	1991	1990
	(in thousands of dollars)	
Repayment of loans and interest	88,547	88,790
Payments to the Public Service Superannuation Plan	12,036	11,744

In the normal course of business, the corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

11. Comparative figures

Certain reclassifications have been made to the 1990 comparative figures to conform with the current year's presentation.

12. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the corporation was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The corporation is a Schedule III Part I Crown corporation under the Financial Administration Act. The corporation is exempt from income taxes.

Insurance

To the extent deemed appropriate, the corporation carries conventional insurance for its facilities and heavy water inventories. Decommissioned prototype reactors are self-insured.

Sales agents' remuneration

Guidelines concerning the commercial practices of Crown corporations require disclosure of sales agents and the total remuneration paid to them during the year.

Remuneration and expenses paid to the following sales agents and representatives in 1991 aggregated $3.1 million(1990—$1.0 million):

B.C. Park, U.S.A.; Marubeni Corporation, Japan; PII-PED International Inc., U.S.A.; P.T. Sanga Kencana International, Indonesia; Samchang Corporation, Korea; Yuksel Nedim Yalcin, Turkey.

BANK OF CANADA

AUDITORS' REPORT

We have audited the statement of assets and liabilities of the Bank of Canada as at December 31, 1990 and the statement of revenue and expense for the year then ended. These financial statements are the responsibility of the Bank's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Bank as at December 31, 1990 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies applied on a basis consistent with that of the preceding year.

Coopers & Lybrand
Chartered Accountants

Peat Marwick
Chartered Accountants

Ottawa, Canada
January 25, 1991

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1990
(with comparative figures for 1989)
(in millions of dollars)

ASSETS	1990	1989
Deposits payable in foreign currencies		
U.S.A. dollars	343.8	352.4
Other currencies	24.0	17.5
	367.8	369.9
Advances to members of the Canadian Payments Association (Notes 2 and 7)	470.7	311.6
Investments—At amortized values (Note 3)		
Treasury bills of Canada	10,247.8	10,815.7
Other securities issued or guaranteed by Canada maturing within three years	3,997.2	3,424.6
Other securities issued or guaranteed by Canada not maturing within three years	5,753.4	6,584.8
Other investments	3,863.7	2,764.8
	23,862.1	23,589.9
Bank premises (Note 4)	167.6	138.4
Accrued interest on investments	284.7	293.8
Other assets	121.6	76.0
	25,274.5	24,779.6

LIABILITIES	1990	1989
Capital paid up (Note 5)	5.0	5.0
Rest fund (Note 6)	25.0	25.0
Notes in circulation	22,970.0	22,092.6
Deposits		
Government of Canada	10.6	20.7
Chartered banks	1,458.3	1,786.6
Other members of the Canadian Payments Association	134.0	229.7
Other deposits	405.8	397.3
	2,008.7	2,434.3
Liabilities payable in foreign currencies		
Government of Canada	210.4	209.0
Bank of Canada cheques outstanding	47.8	7.6
Other liabilities	7.6	6.1
	25,274.5	24,779.6

See accompanying notes to the financial statements.

J.W. CROW
Governor

J.-P. AUBRY
Chief Accountant

BANK OF CANADA—*Continued*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in millions of dollars)

	1990	1989
Revenue		
Revenue from investments and other sources, net of interest paid on deposits of $46.7 ($42.8 in 1989)	2,615.2	2,424.5
Expense		
Salaries[1]	78.9	72.1
Contributions to pension and insurance funds[2]	10.9	9.1
Other staff expenses[3]	2.8	2.3
Directors' fees	0.1	0.1
Auditors' fees and expenses	0.6	0.5
Taxes—Municipal and business	10.3	9.5
Bank note costs	41.5	40.0
Data processing and computer costs	7.8	6.3
Premises maintenance—Net of rental income[4]	19.8	19.7
Printing of publications	0.8	1.0
Other printing and stationery	2.4	2.4
Postage and express	1.7	1.8
Telecommunications	2.0	1.8
Travel and staff transfers	3.4	2.7
Other expenses	3.6	2.9
	186.6	172.2
Depreciation on buildings and equipment	20.1	13.5
	206.7	185.7
Net revenue paid to Receiver General for Canada	2,408.5	2,238.8

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,301 in 1990 compared with 2,255 in 1989.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include retirement allowances and educational training costs.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Significant accounting policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and expenses

Revenues and expenses are accounted for on the accrual basis except for interest on advances to a bank ordered to be wound up where interest is recorded as received.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of foreign currencies

Assets and liabilities in foreign currencies are translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank premises

Bank premises, consisting of land, buildings and equipment, are recorded at cost less accumulated depreciation. Depreciation is calculated on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

A full year of depreciation is charged against assets in the year of acquisition, except for Projects in progress which are depreciated from the point of substantial completion. No depreciation is taken on assets in the year of disposal.

(e) Pension plan

The Bank's contributions to the Pension Trust Fund are recorded as expenses at the time they are made. Actuarial surpluses or deficiencies, if any, are amortized over periods not exceeding those provided for by the Pension Benefits Standards Act, 1985, and the regular contributions are adjusted accordingly.

(f) Insurance

The Bank does not insure against direct risks of loss to the Bank, except for potential liabilities to third parties and where there are legal or contractual obligations to carry insurance. Any costs arising from these risks are recorded in the accounts at the time they can be reasonably estimated.

2. Advances to members of the Canadian Payments Association

Advances include a total of $29.6 million ($46.4 million in 1989) provided to the Canadian Commercial Bank and the Northland Bank for which winding-up orders have been issued by the courts. On the basis of the available information, it is the opinion of the Bank of Canada that this amount will be fully repaid from the proceeds of the liquidations.

BANK OF CANADA—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

3. Investments

Investments may include securities of the Government of Canada held under Purchase and Resale Agreements (PRA). As at December 31, 1990 and 1989 there were no securities held under PRA. Investments exclude $607.9 million of securities of the Government of Canada which were sold subject to a repurchase agreement for January 2, 1991 (nil in 1989).

4. Bank premises

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	(in millions of dollars)			
Land and buildings	173.8	74.3	99.5	102.7
Computer equipment ...	40.6	25.5	15.1	5.4
Other equipment	62.9	38.2	24.7	24.3
	277.3	138.0	139.3	132.4
Projects in progress	28.3		28.3	6.0
	305.6	138.0	167.6	138.4

5. Capital

The authorized capital of the Bank is $5.0 million divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

6. Rest fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25.0 million in 1955. Subsequently, all net revenues have been paid to the Receiver General for Canada.

7. Legal matters

The Bank of Canada's security for advances to the Canadian Commercial Bank and the Northland Bank includes the loan portfolios of those institutions. In the case of the Canadian Commercial Bank, two issues are being considered by the courts. On March 30, 1990, the Court of Queen's Bench in Alberta ruled that the interest received from the portfolio does not form part of the security, and this issue is now before the Alberta Court of Appeal. There have also been submissions presented to the court challenging the liquidator's conclusion that loans made in California form part of the Bank's security. In the event that there were a final legal determination that all of the interest or all of the California loan portfolio is not included in the security, it could result in some adjustment to amounts which have been recorded in income. The information available at the present time is not sufficient to estimate the potential magnitude of such an adjustment.

8. Commitments

As at December 31, 1990, outstanding commitments under contracts for new buildings and equipment totalled $62 million. These contracts call for payments over the next four years and pertain to the Bank's responsibility for the issuance of bank notes.

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND THE
MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the Endowment Account and Special Funds of the Canada Council as at March 31, 1991 and the statements of revenue and expense, equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1991

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Cash and short-term deposits	11,826	16,905
Accrued investment income	1,982	1,896
Accounts receivable	419	189
Prepaid expenses	273	261
Investments (Note 4)	102,855	100,988
Equipment and leasehold improvements (Note 5)	1,510	1,617
Works of art	14,792	13,912
	133,657	135,768

LIABILITIES	1991	1990
Grants payable	17,376	22,534
Accounts payable and accrued liabilities	1,680	907
Deferred revenue (Note 6)	1,022	1,001
Due to Special Funds	3,681	3,639
Due to Special Trusts (Note 7)	1,769	1,718
Provision for employee termination benefits	957	829
	26,485	30,628
EQUITY		
Fund capital		
Principal	50,000	50,000
Accumulated net gains on disposal of investments	35,673	35,127
	85,673	85,127
Contributed surplus—Works of art	14,792	13,912
Surplus	6,707	6,101
	107,172	105,140
	133,657	135,768

Approved by management:

JOYCE ZEMANS
Director

PETER BROWN
Treasurer

Approved by the Council:

JACQUES LEFEBVRE
Vice-Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE AND EXPENSE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenue		
Parliamentary appropriations	104,054	103,503
Interest and dividends	10,745	9,313
Art Bank rental fees	1,144	1,013
Cancelled grants and refunds of grants approved in previous years	401	642
Other revenue	249	184
	116,593	114,655
Expense		
Arts		
Grants and services	94,724	93,762
Administration (Schedule)	10,758	9,807
Works of art—Net purchases (Note 8)	880	919
	106,362	104,488
Canadian Commission for UNESCO		
Administration (Schedule)	1,286	1,225
Grants and services	175	188
	1,461	1,413
General administration (Schedule)	8,164	7,305
	115,987	113,206
Excess of revenue over expense for the year	606	1,449

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Fund capital		
Principal	50,000	50,000
Accumulated net gains on disposal of investments		
Balance at beginning of the year	35,127	32,230
Net gains on disposal for the year	546	2,897
Balance at end of the year	35,673	35,127
Balance of Fund capital at end of the year	85,673	85,127
Contributed surplus—Works of art		
Balance at beginning of the year	13,912	12,993
Net purchases during the year (Note 8)	880	919
Balance at end of the year	14,792	13,912
Surplus		
Appropriated		2,700
Unappropriated		
Balance at beginning of the year	3,401	1,952
Transfer from appropriated surplus	2,700	
Excess of revenue over expense for the year	606	1,449
Balance at end of the year	6,707	3,401
Balance of surplus at end of the year	6,707	6,101

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Excess of revenue over expense for the year	606	1,449
Items not affecting cash		
Amortization	567	517
Employee termination benefits	128	(72)
Loss on disposal of equipment		41
	1,301	1,935
Change in non-cash operating assets and liabilities	(4,599)	1,288
Funds (applied to) provided by operating activities	(3,298)	3,223
Investing activities		
Acquisition of equipment and leasehold improvements	(462)	(782)
Proceeds on disposal of equipment	2	25
Increase in investments	(1,867)	(7,815)
Funds applied to investing activities	(2,327)	(8,572)
Financing activities		
Net gains on disposal of investments credited to Fund capital	546	2,897
Decrease in funds	(5,079)	(2,452)
Cash and short-term deposits at beginning of the year	16,905	19,357
Cash and short-term deposits at end of the year	11,826	16,905

CANADA COUNCIL—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Cash and short-term deposits	4,411	7,698
Accrued interest	683	878
Investments (Note 4)	36,691	32,961
Due from Endowment Account	3,681	3,639
Musical instruments	930	930
	46,396	46,106

LIABILITIES	1991	1990
Grants payable	2,522	2,798
Accounts payable and accrued liabilities	24	22
	2,546	2,820
EQUITY		
Fund capital		
Principal	33,034	32,792
Accumulated net gains on disposal of investments	9,906	9,924
	42,940	42,716
Surplus	910	570
	43,850	43,286
	46,396	46,106

Approved by management:

JOYCE ZEMANS
Director

PETER BROWN
Treasurer

Approved by the Council:

JACQUES LEFEBVRE
Vice-Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE AND EXPENSE OF THE SPECIAL FUNDS FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenue		
Interest and dividends	3,400	3,398
Other revenue	46	82
	3,446	3,480
Expense		
Grants	2,395	2,480
Administration	469	431
	2,864	2,911
Excess of revenue over expense for the year	582	569

STATEMENT OF EQUITY OF THE SPECIAL FUNDS (NOTE 3) FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Fund capital		
Principal		
Balance at beginning of the year	32,792	32,504
Net income capitalized	242	250
Donations received		38
Balance at end ot the year	33,034	32,792
Accumulated net gains on disposal of investment		
Balance at beginning of the year	9,924	5,927
Net gains (losses) on disposal of investments	(18)	3,997
Balance at end of the year	9,906	9,924
Surplus		
Balance at beginning of the year	570	251
Excess of revenue over expense for the year	582	569
Net income capitalized	(242)	(250)
Balance at end ot the year	910	570
Equity at end of the year	43,850	43,286

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE SPECIAL FUNDS FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Excess of revenue over expense for the year	582	569
Donations received		38
Change in non-cash operating assets and liabilities	(121)	(285)
Funds provided by operating activities	461	322
Investing activities		
Increase in investments	(3,730)	(2,789)
Financing activities		
Net (losses) gains on disposal of investments credited to Fund capital	(18)	3,997
(Decrease) increase in funds	(3,287)	1,530
Cash and short-term deposits at beginning of the year	7,698	6,168
Cash and short-term deposits at end of year	4,411	7,698

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million pursuant to Section 13 of the Act. Except for the annual parliamentary appropriation, monies or properties donated to the Council pursuant to Section 18 of the Act are generally accounted for as Special Funds or Special Trusts. The Council has been assigned the functions and duties for the Canadian Commission for UNESCO pursuant to Paragraph 8(2) of the Act. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works, in the arts.

2. Significant accounting policies

(a) Investments

Equities, bonds, debentures and mortgages are recorded at cost. The portfolios of two Special Funds (Molson Prize and Lynch-Staunton) are merged with the Endowment Account. Special Funds with capital in excess of $250,000 and received after January 1, 1990 are merged with the Endowment Account. The participation of each fund is calculated on the basis of market value as at the date the monies are received. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

Special Funds with capital less than $250,000 and Special Trusts receive income calculated quarterly using the ninety day Treasury Bill rate at the beginning of the quarter.

Investments are written down to market value when the loss in value is considered to be a permanent decline.

(b) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and amortized over their estimated useful lives on the straight-line method, as follows:

Equipment	5 years
Leasehold improvements	term of the lease (maximum 10 years)

A full year's amortization is taken in the year of acquisition while no amortization is taken in the year of disposal. Gains and losses on disposals are netted against the amortization expense in the year of disposal.

(c) Works of art

Works of art acquired by the Canada Council Art Bank are recorded at laid-down cost.

(d) Musical instruments—Special Funds

Musical instruments are recorded at cost.

(e) Special Funds and Special Trusts

Special Funds and Special Trusts include amounts received by the Canada Council by way of bequest, gift or donation and may be specific as to purpose.

Special Funds are managed at the full discretion of the Canada Council and are invested in accordance with the policies of the Endowment Fund.

Special Trusts are either managed or allowed to have their capital drawn down, in accordance with the donor's wishes.

(f) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they accrue to employees.

(g) Gains and losses on disposal of investments

Pursuant to subsection 17(2) of the Act, net gains or losses on disposal of investments are credited or charged to the Fund Capital. In the event that net losses exceed the Fund balance, the excess is recorded as an expense.

(h) Contributed surplus

Amounts paid during the year for the purchase of works of art acquired by the Canada Council Art Bank are expensed. Such purchases are then capitalized as contributed surplus-works of art and no amortization is recorded.

(i) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenses of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity for future beneficiaries. However, the Council reserves the right to draw at any time on the accumulated net income capitalized, for the purposes of the funds.

(j) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council.

(k) Parliamentary appropriations

Parliamentary appropriations to the Council are recorded as revenue in the year in which they are approved by Parliament.

(l) Grants and services

Grants approved by the Council are recorded as expense in the appropriate year as determined by the Treasurer in consultation with the Arts Division. Cancelled grants and refunds of grants approved in previous years, are shown as revenue.

Services to the arts which include juries, advisory committees, prizes and other costs that directly serve artists or the arts community, are recorded as expense in the year in which they are incurred.

3. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of Mrs. Dorothy J. Killam and was established "to provide scholarships for advanced study or research in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

The bequest contains the provision that "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council". The cash and securities received and the proceeds have been invested in a separate portfolio.

The fund equity as at March 31, 1991 was $19,276,789 (1990—$18,966,558).

(b) Killam Special Scholarship

This fund was established by way of securities received from Mrs. Dorothy J. Killam. Dividends and proceeds from the redemption of those securities amounted to $13,653,344.

The net income from this fund is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering.

The fund equity as at March 31, 1991 was $18,394,978 (1990—$18,289,278).

(c) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

The fund equity as at March 31, 1991 was $550,225 (1990—$540,020).

(d) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences".

The fund equity as at March 31, 1991 was $1,453,267 (1990—$1,417,272).

(e) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of V.M. Lynch-Staunton, the income from which is available for the regular programs of the Council.

The fund equity as at March 31, 1991 was $1,476,413 (1990—$1,440,474).

(f) Vida Peene

This fund was established by a bequest in cash of $599,761 received from Vida Peene to provide payments to specified organizations.

The fund equity as at March 31, 1991 was $599,803 (1990—$599,799).

(g) Joseph S. Stauffer

This fund was established by bequests in cash totalling $400,000 from the estate of Joseph S. Stauffer, the income from which is to provide prizes to encourage promising young Canadians in the fields of music, visual arts and literature.

The fund equity as at March 31, 1991 was $474,235 (1990—$466,540).

The following Special Funds have an original capital less than $250,000 and have a total fund equity as at March 31, 1991 of $1,625,069 (1990—$1,566,201).

(h) Other

(i) Frances Elizabeth Barwick and J.P. Barwick

Bequests totalling $93,000 in cash were received from the estates of Mrs. Frances Elizabeth Barwick and J.P. Barwick. The total fund is to be used for the benefit of the musical arts and is being used for a musical instruments bank.

(ii) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(iii) The Duke and Duchess of York Prize in Photography

The Council received an endowment of $170,000 from the Government of Canada to mark the occasion of the marriage of The Duke and Duchess of York. The income from this endowment is to be used to provide an annual scholarship to a professional artist for personal creative work or advanced study in photography.

(iv) Petro Canada Award

Petro Canada donated $50,000 towards an award in the media arts. The income from this donation is to be used to provide an annual award to an artist who has achieved outstanding and innovative use of new technology in the media arts.

(i) Funds will eventually be received from the following bequests:

(i) Edith Davis Webb

This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

(ii) Coburn Fellowship Trust

This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada. It consists of an amount of $100 from Kathleen Coburn to establish this fund as well as a $20,000 donation received from F.E. Coburn.

(iii) John Stephen Hirsch

This fund, the amount of which cannot be determined at this time, is being established from the estate of John Hirsch for specific purposes. An interim distribution of $38,000 has been received from the estate.

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

4. Investments

	1991		1990	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Bonds and debentures	58,778	60,330	55,466	52,666
Equities	42,408	50,942	43,734	51,492
Mortgages	1,669	1,669	1,788	1,788
	102,855	112,941	100,988	105,946
Special Funds				
Bonds and debentures	18,569	18,700	18,473	17,051
Equities	17,879	17,749	14,220	14,727
Mortgages	243	243	268	268
	36,691	36,692	32,961	32,046

5. Equipment and leasehold improvements

	1991			1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	2,427	1,736	691	873
Leasehold improvements	1,395	576	819	744
	3,822	2,312	1,510	1,617

6. Deferred revenue

	1991	1990
	(in thousands of dollars)	
Art Bank		
—Rentals of works of art	329	320
—Deferred rent	274	438
Canadian Commission for UNESCO	342	243
Touring Office	77	
	1,022	1,001

The deferred rent represents an inducement payment received from the landlord that will be used to reduce rental accommodation expense over the next three years. Amounts from the Canadian Commission for UNESCO represent funds received for specific programs for which expenses have not yet been incurred.

7. Due to Special Trusts

These funds have been accounted for separately due to special conditions related to the donations. Trusts with balances exceeding $50,000 are:

(i) Glenn Gould Prize Fund

The Council has received $525,113 from the Glenn Gould Memorial Foundation to provide a prize of $50,000 every three years (funds permitting) to an outstanding individual for his or her original contribution to the field of music and communications. As at March 31, 1991, the balance stood at $640,926.

(ii) Visiting Foreing Artists Program

The Visiting Foreign Artists Program is administered by the Arts Awards Service of the Canada Council on behalf of Department of External Affairs. It is a residency program through which Canadian professional arts organizations receive assistance to invite distinguished foreign artists from any country outside Canada for periods ranging from two weeks to four months. As at March 31, 1991, the balance stood at $79,972.

(iii) Japan-Canada Fund

The Council received an endowment of $966,651 from the Government of Japan "to further strengthen the relations between Canada and Japan". After consultations with the Embassy of Japan, the endowment is to be used to fund programs that will encourage artistic exchange between the two countries. As at March 31, 1991, the balance stood at $908,677.

(iv) Ronald J. Thom Award

The Council was the beneficiary of donations totalling $106,898 to provide an award every two years "to a candidate in the early stages of his or her career in architecture, who demonstrates outstanding creative talent in architectural design and a sensitivity to its allied arts".

8. Works of art

	1991	1990
	(in thousands of dollars)	
Purchases	1,017	945
Proceeds from sale of works of art	(137)	(26)
Net purchases	880	919

9. Lease commitments

The Council is a party to long-term leases with respect to rental accommodation. The aggregate minimum annual rental is as follows:

	(in thousands of dollars)
1992	2,012
1993	2,067
1994	2,094
1995	2,194
1996	2,239
1997-1999	2,606

CANADA COUNCIL—*Concluded*

SCHEDULE OF ADMINISTRATION EXPENSE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total 1991	Total 1990
Salaries	5,891	695	3,456	10,042	9,272
Employee benefits	1,049	126	604	1,779	1,398
Office accommodation	1,678	119	1,162	2,959	2,695
Professional and special services	421	45	612	1,078	853
Staff travel	792	60	113	965	936
Communications	451	47	201	699	645
Amortization	86		481	567	558
Informatics	8		519	527	444
Meeting expenses including members' honoraria	64	158	249	471	442
Investment portfolio management			405	405	377
Printing, publications and duplicating	168	23	177	368	364
Office expenses and equipment	78	11	172	261	260
Miscellaneous	72	2	13	87	93
	10,758	1,286	8,164	20,208	18,337

CANADA DEPOSIT INSURANCE CORPORATION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canada Deposit Insurance Corporation and all information in this annual report are the responsibility of management and the financial statements have been approved by the Board of Directors. The financial statements include some amounts that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with generally accepted accounting principles. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained in accordance with the Financial Administration Act and regulations as well as the Canada Deposit Insurance Corporation Act and by-laws of the Corporation. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have free access to the audit committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

In accordance with its Statutory Objects, the Corporation monitors the operations of its member institutions with varying degrees of intensity, as circumstances warrant. Except for two institutions referred to in Note 8 of the financial statements where we have not yet been able to estimate the extent of loss, if any, we are not aware of any other situations at this time where the Corporation is exposed to a material loss.

These financial statements have been independently examined by the Corporation's auditor, the Auditor General of Canada, and his report is included herein.

J. P. Sabourin
President and Chief Executive Officer

Johanne R. Lanthier
Vice-President, Finance

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1990 and the statements of deposit insurance fund, investment and administrative operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 28, 1991

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash and treasury bills	74,426	85,490
Premiums and other accounts receivable	7,451	4,116
Assets acquired from insolvent member institutions	219	316
Furniture, equipment and leasehold improvements	1,053	1,070
	83,149	90,992
Loans to member institutions and others (Note 3)	104,765	111,021
Claims against insolvent member institutions (Note 4)	751,653	891,154
	856,418	1,002,175
General provision for loss (Notes 5 and 8)	(296,000)	(502,000)
	560,418	500,175
	643,567	591,167

LIABILITIES	1990	1989
Accounts payable	3,414	3,312
Loans from the Consolidated Revenue Fund (Note 6)	1,282,715	1,438,654
	1,286,129	1,441,966
DEPOSIT INSURANCE FUND		
Deficit at year end	(642,562)	(850,799)
	643,567	591,167

Approved by the Board:

R.A. McKINLAY
Chairman

H. MARCEL CARON
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Deficit, beginning of year	(850,799)	(1,017,105)
Insurance operations		
Premiums (Note 7)	271,449	244,909
Interest on loans to member institutions and others	9,040	20,112
Other interest	3,771	3,270
	284,260	268,291
Interest on loans from the Consolidated Revenue Fund	145,595	171,164
Provision for loss adjustment	(78,694)	(77,733)
Other interest	11	
	66,912	93,431
Gain from insurance operations	217,348	174,860
Net loss from investment and administrative operations	(9,111)	(8,554)
Gain from operations for the year	208,237	166,306
Deficit, end of year	(642,562)	(850,799)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Gain from operations for the year	208,237	166,306
Non-cash items included in gain		
Amortization	451	302
Provision for loss adjustment	(78,694)	(77,733)
Increase in receivables and payables	(3,233)	(1,124)
Increase (decrease) in accrued interest on loans from the Consolidated Revenue Fund	(5,939)	12,168
Realization (acquisition) of assets from insolvent member institutions—Net	97	(169)
Loans to member institutions and claims against insolvent member institutions—Net	18,451	244,173
Cash provided by operating activities	139,370	343,923
Investing activities		
Purchase of capital assets—Net	(434)	(781)
Financing activities		
Decrease in loans from the Consolidated Revenue Fund	(150,000)	(320,000)
Cash and treasury bills		
Increase (decrease) during the year	(11,064)	23,142
Balance, beginning of year	85,490	62,348
Balance, end of year	74,426	85,490

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Interest revenue		
Treasury bills	3,198	3,583
Other	8	21
	3,206	3,604
Expenses		
Inspection, legal and other fees	2,487	3,280
Salaries and other personnel costs	3,534	3,045
Public awareness program	4,062	3,436
General and administrative	1,411	1,205
Premises	636	660
Data processing	187	532
	12,317	12,158
Net loss from investment and administrative operations	(9,111)	(8,554)

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the CDIC Act). It is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The objects of the Corporation are to provide insurance against the loss of part or all of deposits, to be instrumental in the promotion of standards of sound business and financial practices for member institutions, and to promote and otherwise contribute to the stability and competitiveness of the financial system in Canada. The aforementioned objects are to be pursued for the benefit of depositors of member institutions and in such manner so as to minimize the exposure of the Corporation to loss.

The Corporation has the power to do all things necessary or incidental in the furtherance of its objects including the acquisition of assets from or guarantee of loans to a member institution. It may make or cause to be made inspections of member institutions, prescribe standards of sound business and financial practices, and act as liquidator, receiver or inspector of a member institution or a subsidiary thereof.

2. Significant accounting policies

Basis of preparation

These financial statements have been prepared in accordance with generally accepted accounting principles.

These financial statements do not reflect the assets, liabilities or operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind-down.

The policies adopted are set out below.

Premium recognition

Premiums are recognized when assessed and are based on insured deposits with member institutions as at April 30 of each year. Premiums are collectible in two equal instalments, on June 30 and December 31 of the year.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses in respect of only those member institutions against which the Corporation has or is certain to have a financial claim. This estimate includes consideration of losses expected in respect of claims against insolvent member institutions arising from payments made to insured depositors and of loans made to member institutions and others under an agency or loan agreement.

Claims against insolvent member institutions and loans to member institutions and others, may be written-off in full or in part when, in the opinion of the Corporation, there is reasonable certainty that the claims and loans will not be fully realized. This would generally occur when a period of three years has elapsed since the intervention by the Corporation. The Corporation is required to exercise judgement in arriving at its decision to write-off all or a portion of its claims and loans. Also the amount written-off depends largely on the availability of reliable information regarding the amount the Corporation expects to lose with respect to a particular insolvent member institution.

Interest income recognition

The Corporation charges interest on loans advanced, directly or indirectly, by it in accordance with the specific terms of the loan agreements. It ceases to recognize interest income when an insolvent member institution is placed in liquidation or when there is a reasonable doubt as to the ultimate collectibility of the interest. When reasonable doubt is present, interest revenue is recognized only as cash is received.

3. Loans to member institutions and others

Under the general powers of subsection 10(1) of the CDIC Act, the Corporation has, under the provisions of loan agreements, made secured loans to member institutions and others. The outstanding loan balance as at December 31, 1990, for three (3) loans made prior to 1990, is $76.3 million (December 31, 1989: $111 million). The Corporation is presently accruing interest on $58.75 million of these loans. No interest is being accrued on the remaining $17.6 million since the ultimate collectibility of the interest is doubtful.

During the year, the Corporation entered into a new loan agreement to assist in the orderly winding-down of a member institution. In accordance with this agreement, advances were made during the year. As at December 31, 1990, a secured loan of $28.5 million is outstanding. The Corporation is not accruing interest on this loan since it is unlikely that interest will be recovered from this institution.

4. Claims against insolvent member institutions

Claims against insolvent member institutions arise through the subrogation of the rights and interests of the depositor when the Corporation pays that depositor's claim. The Corporation also asserts a claim against insolvent member institutions in liquidation, arising out of loans previously advanced by the Corporation. The Corporation has asserted claims against all its insolvent member institutions which were placed in liquidation.

5. General provision for loss

The following table provides details of the calculation of the general provision for loss as reflected on the balance sheet:

	1990	1989
	(in thousands of dollars)	
Balance, beginning of year	502,000	584,000
Provision for loss adjustment	(78,694)	(77,733)
	423,306	506,267
Less write-offs		
Claims against insolvent member institutions	90,812	4,267
Loans to member institutions and others	36,494	
	127,306	4,267
Balance, end of year	296,000	502,000

Last year, the Corporation stated that it was a claimant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. During the year, certain major actions were settled. These settlements account for the major portion of the $78.694 million adjustment in 1990.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

6. Loans from the Consolidated Revenue Fund

With the approval of the Governor in Council, the Corporation can borrow up to $3 billion from the Consolidated Revenue Fund.

As at December 31, 1990, the Corporation has $1,283 million in outstanding loans including accrued interest of $58 million (1989: $1,439 million including accrued interest of $64 million).

These loans bear interest at various annual rates ranging from 9.95% to 12.64% and are repayable according to the following schedule:

	(in thousands of dollars)
1991	276,000
1992	414,000
1993	395,000
1994	140,000
Accrued interest at December 31, 1990	58,000
	1,283,000

7. Premiums

At the request of the Corporation and in accordance with paragraph 21(1)(b) of the CDIC Act, the Governor in Council fixed the premium rate for the premium year 1990, at one-tenth of one percent of insured deposits, the same rate as in 1989.

8. Contingent liabilities

Exposure to loss in respect of member institutions

The financial condition of two related member institutions, one of which has substantial insured deposits, deteriorated during the year, which significantly increased the Corporation's exposure to loss. The Corporation is currently examining options to assist in a sale or a wind-down of these member institutions in a manner to meet its Statutory Objects. Presently, the Corporation does not have adequate information to estimate reasonably the amount of any loss that may result from a sale or wind-down. The loss, if any, will be accounted for as a charge to the Deposit Insurance Fund when it can be reasonably estimated.

In addition, during the year, the Corporation has provided an underlying guarantee of a $17 million secured liability of these members to their bank.

Litigation

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

9. Income taxes

The Corporation is subject to federal income taxes although it is not subject to taxation on premiums assessed and may not take a deduction for claims paid.

The Corporation has available losses which can be carried forward to reduce future years' earnings otherwise subject to taxation. Such losses total $782 million and expire as follows:

Originating taxation year	Expiring taxation year	Amount (in thousands of dollars)
1984	1991	44,000
1985	1992	81,000
1986	1993	85,000
1987	1994	167,000
1988	1995	165,000
1989	1996	156,000
1990	1997	84,000
		782,000

10. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, as at April 30, 1990 and 1989, were as follows:

	1990	1989
	(in billions of dollars)	
Federal Institutions	248	225
Provincial Institutions	22	20
	270	245

11. Long-term operating lease commitments

The Corporation has entered into a ten (10) year operating lease for its premises commencing October 1st, 1990 with an option for one renewal term of five (5) years. Minimum lease payments are as follow:

Year ending December 31	Amount
	$
1991	589,000
1992	652,000
1993	670,000
1994	676,000
1995	694,000
1996 to 2000	3,594,000
	6,875,000

12. Comparative figures

Certain of the 1989 figures have been reclassified to conform with the presentation adopted for 1990.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

TO THE MINISTER OF FINANCE

We have audited the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1990 and the consolidated statements of income (loss) and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada

Peat Marwick Thorne
Chartered Accountants

Toronto, Canada
March 19, 1991

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash and short-term investments	35,168	64,453
Cash restricted as to use (Note 4)	5,500	68,830
Receivables	1,392	3,128
	42,060	136,411
Investments		
Non-consolidated subsidiaries, at cost (Note 5)	168,817	152,071
Other investments (Note 6)	395,898	360,624
	564,715	512,695
Deferred financing costs	3,276	5,530
Other assets	10,723	2,475
	620,774	657,111

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989
Current liabilities		
Bank loan and short-term debt	39,954	
Accounts payable and accrued liabilities	51,416	118,637
Notes payable to Atomic Energy of Canada Limited (Note 5 (a))	158,432	141,748
Long-term debt payable within one year	94,901	18,143
	344,703	278,528
Long-term debt (Note 7)	464,949	531,048
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus (Note 8)	139,890	139,890
Accumulated deficit (Note 8)	(328,769)	(292,356)
	(188,878)	(152,465)
Contingencies (Note 9)		
	620,774	657,111

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the Board:

D. SHAVER
Director

PATRICK J. KEENAN
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Net income of investee		
Cameco Corporation (Note 6)	35,274	9,055
	35,274	9,055
Expenses		
Corporate (income) expense, net (Note 10)	(11,140)	(2,691)
Financial expense, net (Note 7)	82,552	83,400
Provisions for losses and contingencies		
The de Havilland Aircraft of Canada, Limited		18,271
Cameco Corporation (Note 6)		202,431
	71,412	301,411
Net loss	(36,138)	(292,356)
Accumulated deficit, beginning of year	(292,356)	
Dividends	(275)	
Accumulated deficit, end of year	(328,769)	(292,356)

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Operations		
Cash provided by corporate operations	12,008	4,513
Cash (used by) provided by Eldorado discontinued operations		(2,757)
Purchase of Ginn Publishing	(62)	(10,323)
	11,946	(8,567)
Financing		
Increase (decrease) in bank loan and short-term debt	39,954	(280,090)
Increase (decrease) in long-term debt	(9,666)	62,532
Interest and financing expenses net of amortization of foreign exchange losses	(71,519)	(57,387)
	(41,231)	(274,945)
Increase (decrease) in cash	(29,285)	(283,512)
Cash, beginning of year	64,453	347,965
Cash, end of year	35,168	64,453

For purposes of this statement, cash and increase (decrease) in cash includes cash and short-term investments and excludes cash transactions relating to cash restricted as to use.

The accompanying notes are an integral part of these consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990
(All dollar amounts are stated in thousands)

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in Right of Canada. The corporation is subject to the Financial Administration Act and is an agent of Her Majesty.

2. Activities of the corporation

In a statement dated October 30, 1984, the Minister of the Government of Canada ("Government") responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson") now Varity Corporation ("Varity") and Massey-Combines Corporation ("Massey-Combines"), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Canada Eldor Inc. ("CEI") (formerly Eldorado Nuclear Limited) in an orderly fashion. Disposals of the corporation's investments in de Havilland and Canadair were completed in 1986. The remaining investment in Massey-Combines was written off in 1988. During 1988, the operating assets of CEI were transferred to Cameco Corporation ("Cameco") (formerly Cameco—A Canadian Mining & Energy Corporation) in exchange for notes and shares in Cameco. CEI now holds a 38.5% interest in Cameco (Note 6). The only significant continuing activities of CEI are the monitoring of its equity interest in Cameco and continuing the servicing of its debt.

The Government provides authorities and guarantees for the borrowing of CEI of $700,000 of which $558,371 is being utilized at December 31, 1990.

Since CEI's ability to generate future cash flows will depend primarily on future dividends received from and dispositions of its investment in Cameco, CEI's continued existence as a going concern will depend on its ability to obtain debt financing within the extent of its statutory borrowing limits, or future capital injections by the corporation or the Government.

During 1988, the corporation acquired the following two subsidiaries from Atomic Energy of Canada Limited ("AECL"):

(a) Nordion International Inc. ("Nordion") which holds the assets and operations of Radiochemical Company, formerly a division of AECL; and

(b) Theratronics International Limited ("Theratronics") which holds the assets and operations of the former Medical Products Division of AECL.

Pursuant to a directive received from the Government, the corporation acquired during 1989, a 51% interest in Ginn Publishing Canada Inc. ("Ginn Publishing") from Paramount Communications (Canada) Limited ("Paramount") (formerly Gulf + Western (Canada) Inc.).

Pursuant to an agreement entered into on December 17, 1990 by the corporation, the Governments of Canada and Ontario and Varity, Varity agreed to pay the corporation $7,813 in each of 1990 and 1993 and to maintain certain levels of employment in Canada through to May 1, 1993; the Governments agreed to terminate all prior agreements with Varity; and the corporation continues to have responsibility for monitoring Varity's compliance with the new employment requirements.

The Board of Directors of the corporation is continuing to develop approaches to the divestiture of the corporation's remaining investments and to assist the Government in implementing its privatization policies.

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Cartierville Financial Corporation Inc. ("Cartierville Financial") and CEI, both wholly-owned subsidiaries, have been consolidated with those of the corporation.

(b) Investments in non-consolidated subsidiaries

The corporation's investments in subsidiaries acquired with the objective of eventual disposition or privatization are accounted for using the equity basis, unless (i) there is a formal plan approved by the Government to dispose of the investment, in which case the investments are carried at the lower of the equity basis carrying value and net realizable value; or (ii) the earnings of the subsidiaries and/or gains or losses on dispositions do not accrue to the benefit of the corporation, in which case the investment is carried at the lower of cost and net realizable value. As at December 31, 1990, the corporation's investments in Nordion, Theratronics, and Ginn are carried at the lower of cost which is net realizable value, pursuant to accounting policy (ii) in the prior sentence.

A consolidation of the corporation's financial statements and such subsidiaries has not been prepared as the corporation believes that the adopted accounting method provides a more informative presentation to the shareholder.

(c) Other investments

The corporation's investment in Cameco, a company in which the corporation exercises significant influence, but not control, is accounted for using the equity method. Under this method, the net income (loss) recognized from the investment is the corporation's pro rata share of the investee's net income. Any dividends received will serve to reduce the carrying value of the investment.

Portfolio investments are carried at cost.

(d) Amortization of deferred financing costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

(e) Foreign exchange

Long-term debt and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Certain long-term debt (and related interest payments) payable in foreign currencies has been exchanged through swap agreements into other currencies. Such debt and interest expense is accounted for using exchange rates applicable to the currencies into which they have been swapped. Certain other debt (and/or related interest payments) payable in foreign currencies is hedged for periods of time using forward foreign exchange contracts. Unrealized translation gains and losses on such debt are offset by realized and unrealized translation losses and gains on the forward contracts. The premium on the forward contract is amortized over the term of the contract and is presented as interest expense in the statement of income (loss). Unrealized translation gains and losses on non-hedged long-term debt are deferred and amortized over the remaining term of the debt. All other translation gains and losses are included in the statement of income (loss) in the current period.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

4. Cash restricted as to use

These funds are held in a special account in the Consolidated Revenue Fund of Canada on a non-interest basis to satisfy payment of contingent liabilities relating to the sale of the corporation's investments in Canadair (see Note 9 (a)) and de Havilland.

As part of an omnibus agreement entered into on February 9, 1990, the corporation, Her Majesty The Queen in Right of Canada as represented by the Minister of Regional Industrial Expansion, The Boeing Company ("Boeing"), Boeing Canada Technology Ltd., and Boeing of Canada Ltd. (successor to the business of The de Havilland Aircraft of Canada, Limited), entered into an agreement whereby the corporation is no longer liable for any contingent liabilities or other expenditures arising from a purchase and sale agreement dated January 31, 1986 whereby the corporation sold its investment in de Havilland to Boeing. Pursuant to this agreement, the corporation paid Boeing of Canada Ltd. $63,000 during the year.

5. Investment in non-consolidated subsidiaries, at cost

The carrying values of the corporation's investments in subsidiaries are as follows:

	Carrying value December 31, 1990	Carrying value December 31, 1989
Ginn Publishing (b)	10,385	10,323
Nordion (a)	146,404	129,881
Theratronics (a)	12,028	11,867
	168,817	152,071

(a) Nordion and Theratronics

The share purchase agreement between AECL and the corporation requires the corporation to pay to AECL the fair market value of the shares of Nordion and Theratronics. The agreement also specifies that the fair market value will be estimated as at the date of transfer, but will subsequently be adjusted to an amount equal to the price ultimately received by the corporation in the subsequent privatization sale of Nordion and Theratronics. Furthermore, the agreement specifies that the corporation is not required to make payment of the purchase price to AECL until 60 days after the privatization sale.

Accordingly, AECL will ultimately receive the full proceeds realized upon privatization of Nordion and Theratronics, less the corporation's expenses associated with the privatization.

Thus, while the corporation has title to the shares of Nordion and Theratronics and executive management control over their operations prior to their privatization, the corporation did not acquire the normal risks and benefits associated with share ownership. Accordingly, the corporation has recorded its investment in Nordion and Theratronics at a deemed cost represented by the net book values of those companies at December 31, 1990 and 1989, with an off-setting non-interest bearing note payable to AECL, and has not recognized any income or loss on these investments.

(b) Investment in Ginn Publishing

Pursuant to a directive received from the Government, the corporation acquired during 1989, a 51% interest in Ginn Publishing from Paramount.

6. Other investments

	Carrying value December 31, 1989	Equity in income	Provision for loss	Carrying value December 31, 1990
Cameco	337,485	35,274		372,759
Varity	23,139			23,139
	360,624	35,274		395,898

Investment in Cameco

In connection with the sale of CEI's assets to Cameco in 1988, CEI took back as part of its consideration 3,850,000 common shares in Cameco, representing a 38.5% ownership interest. The shareholders intend to dispose of the shares in stages over the next five years. The ultimate recovery of the carrying value of the shares will depend on the outcome of the future dispositions of these shares.

During 1989, the spot market prices for uranium concentrate declined significantly. In light of this decline, the corporation re-evaluated the recoverability of its investment in Cameco through the privatization process described above and has concluded that it is unlikely that the corporation will recover the purchase price discrepancy component of its investment in Cameco. Accordingly, the corporation recorded a provision for the probable impairment in the value of this purchase price discrepancy in the 1989 statement of income (loss) of $202,431. The provision reduces the corporation's investment in Cameco to an amount approximately equal to the corporation's proportionate interest in Cameco's book value.

7. Long-term debt

	1990	1989
Notes due 1990, at 9.125%		10,093
Loan due 1991, at 4.75% (95,000 Swiss francs) (a)	86,355	71,355
Loan due 1992, at 6.5% (100,000 Swiss francs) (b)	53,269	53,269
Notes due 1992, at 14.5% ($100,000 U.S.) (c)	119,000	119,000
Bonds due 1992, at 5.25% (7,000,000 Japanese yen), with 1,000,000 Japanese yen due in 1991 (d)	59,829	64,400
Notes due 1993, at 11.75%	250,000	250,000
Sub-total	568,453	568,117
Less		
Current portion of long-term debt listed above	94,901	18,143
Deferred losses on foreign exchange	8,603	18,926
Total	464,949	531,048

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

(a) Through foreign exchange forward contracts, CEI has hedged its exposure to changes in the Swiss franc exchange rate through to maturity of the loan.

(b) Through a series of swap transactions, CEI has fixed the repayment of the loan due 1992, at a Canadian dollar amount of $53,269 and has fixed the interest rate at 17.15%.

(c) Through a series of swap transactions, CEI has fixed the repayment of the notes due 1992 at a Canadian dollar amount of $119,000 and has fixed the interest rate at 15.835%.

(d) Through foreign exchange forward contracts, CEI has hedged its exposure to changes in the Yen exchange rate through to February, 1991 on the bonds due 1992, and intends to continue this hedging program through to maturity of the bonds.

Long-term debt payments due in each of the next three calendar years are: 1991—$94,901; 1992—$223,552; 1993—$250,000.

Financial expense is composed of the following:

	1990	1989
Interest and other income	(1,277)	(4,409)
Interest expense		
Long-term debt	69,545	64,506
Other	2,555	3,011
Foreign exchange losses (gains)		
Amortization of deferred losses	10,323	12,642
Other		3,756
Other finance charges	1,406	3,894
	82,552	83,400

8. Accumulated deficit

Effective as of December 31, 1988, the corporation's shareholder approved the elimination of the December 31, 1988 accumulated deficit of $3,366,875 by a charge to contributed surplus.

9. Contingencies

(a) On December 23, 1986, the corporation sold its investment in Canadair Limited to Bombardier-Canadair Inc. The corporation and the Government have agreed to indemnify Bombardier-Canadair Inc. and Canadair Limited for certain contingent liabilities and other expenditures which may be incurred by Bombardier-Canadair Inc. and Canadair Limited over a maximum of five years from December 23, 1986, and for specified product related claims for fifteen years for which insurance coverage is unavailable or economically impracticable to obtain. Reasonable estimates of the effects, if any, of such indemnities cannot be made at this time. Such amounts will be recognized in future years, as appropriate, when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

(b) Under the terms of the agreement between CEI and Cameco, CEI and Cameco agreed on a formula for sharing any future joint costs, excluding normal operating costs, related to certain specified existing wastes accumulated by CEI to October 5, 1988, the date of transfer of assets. Cameco assumed liability for the first $2,000 of joint costs. The next $98,000 in joint costs will be shared 23/98ths by Cameco, 75/98ths by CEI. CEI assumed liability for joint costs in excess of $100,000.

CEI will accrue for these costs on an annual basis, when reasonable estimates are available.

(c) The corporation is the defendant in certain litigation. While the amount of any ultimate liability cannot yet be determined, the corporation, after discussion with legal counsel, is of the opinion that there will be no material adverse effect on its financial position.

10. Corporate (income) expense, net

	1990	1989
Interest earned on short-term investments and notes receivable	(3,661)	(2,901)
Other income	(10,857)	(3,055)
	(14,518)	(5,956)
Corporate and divestiture expenses	3,433	4,555
	(11,085)	(1,401)
Recovery of divestiture expenses incurred in prior years	(55)	(1,290)
Net operating (income) expense	(11,140)	(2,691)

11. Income tax

As at December 31, 1990, Cartierville Financial has tax losses of $92,700 available to reduce taxable income, expiring as follows:

1991	92,500
1994	200
	92,700

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1

NORDION INTERNATIONAL INC.

AUDITORS' REPORT TO THE SHAREHOLDER

We have audited the consolidated balance sheet of Nordion International Inc. as at December 31, 1990 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company, as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

We further report that, in our opinion, the transactions of the Company that have come to our notice in the course of our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Company and any directives given to the Company.

Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
January 31, 1991

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1990
(with comparative information at December 31, 1989)
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash and short-term investments	20,272	28,564
Accounts receivable	17,476	16,253
Inventory (Note 2)	75,663	36,308
	113,411	81,125
Plant and property (Note 3)	55,091	40,262
Deferred charges (Note 4)	42,925	34,914
Investment (Note 5)	2,081	
	213,508	156,301

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989
Current liabilities		
Accounts payable and accrued liabilities	54,313	18,784
Deferred revenue	2,497	2,601
	56,810	21,385
Long-term liabilities (Note 6)	7,744	3,795
Deferred income taxes	2,550	1,240
	67,104	26,420
SHAREHOLDER'S EQUITY		
Capital stock (Notes 7 and 9)	96,310	96,310
Retained earnings, per accompanying statement	50,094	33,571
	146,404	129,881
Commitments (Note 10)		
	213,508	156,301

See accompanying notes to consolidated financial statements.

On behalf of the Board:

W. R. TESCHKE
Director

W. P. O'NEIL
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

NORDION INTERNATIONAL INC.—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1990
(with comparative information for 1989)
(in thousands of dollars)

	1990	1989
Sales	107,640	113,115
Cost of goods sold	69,593	69,387
Gross margin	38,047	43,728
Operating expenses		
Selling and marketing	8,237	7,420
Product development	3,189	3,901
Administration	10,849	10,030
Operating expenses	22,275	21,351
Operating income	15,772	22,377
Loss in equity investment	(603)	
Other income	4,630	2,877
Income before income taxes	19,799	25,254
Income taxes (Note 8)	3,276	1,360
Net income	16,523	23,894

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990
(with comparative information for 1989)
(in thousands of dollars)

	1990	1989
Retained earnings, beginning of year	33,571	10,627
Net income for the year	16,523	23,894
Dividends paid		(950)
Retained earnings, end of year	50,094	33,571

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(with comparative information for 1989)
(in thousands of dollars)

	1990	1989
Cash from operations		
Net income	16,523	23,894
Non-cash expenses and other operating items	5,676	6,315
	22,199	30,209
(Increase) decrease in non-cash operating working capital	(3,075)	11,508
Cash from operations	19,124	41,717
Cash invested		
Plant and property	5,335	6,361
Deferred charges	9,188	10,778
New business acquisitions	12,631	
Cash invested	27,154	17,139
Financing activities		
Repayment of loans payable	262	243
Dividends		950
Cash used in financing activities	262	1,193
Increase (decrease) in cash during the year	(8,292)	23,385
Cash and short-term investments, beginning of year	28,564	5,179
Cash and short-term investments, end of year	20,272	28,564

See accompanying notes to consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

NORDION INTERNATIONAL INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990
(All dollar amounts are stated in thousands)

Nordion International Inc. ("the Company") is incorporated under the Canada Business Corporations Act and is subject to the Financial Administration Act and the Government Corporations Operations Act. The primary business of the Company is the production and sale of radioisotopes, capital equipment and related technology for segments of the international health care market. The Minister of State for Privatization has announced the government's intention to sell the Company to the private sector, however no assessment of the potential impact of privatization has been made or reflected in these financial statements.

1. Accounting policies

Significant accounting policies are summarized below:

(a) Basis of presentation

The consolidated financial statements of the Company include the accounts of its wholly-owned Belgian subsidiary, Nordion Europe s.a. accounted for as a self-sustaining enterprise. The investment of the Company in CyberFluor Inc. is accounted for using the equity method.

(b) Plant and property

Plant and property is recorded at cost and depreciated on a straight-line basis over the estimated useful life of the underlying assets, as follows:

Buildings and site services	25 to 30 years
Other plant and equipment	3 to 10 years

(c) Decommissioning and waste disposal costs

Future decommissioning costs of nuclear facilities and waste disposal costs cannot be quantified due to uncertainty as to their exact nature and timing. Accordingly, the Company expenses these costs when incurred.

(d) Inventory

Inventory is valued at the lower of average cost and replacement cost. Decay of radioactive inventory is expensed as it occurs. Cobalt-60 inventory is recorded on discharge from reactors. The Company records advance payments, required under certain contractual circumstances, as in-reactor inventory.

(e) Deferred charges

Costs of modifications to production facilities owned by others to permit isotope production are deferred and amortized over the minimum contractual production period.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Company's contributions to the plan are limited to matching the employees' contributions on account of current service. These payments are charged to income on a current basis and represent the total pension obligations of the Company.

(g) Employee termination benefits

Employees are entitled to specific termination benefits defined under collective agreements and conditions of employment. The amount provided represents the vested portion.

(h) Revenue recognition

Revenue is recognized at the time of shipment of goods to the customer, with the exception of major equipment sales, where a portion of revenue is deferred pending installation at the customer's premises.

2. Inventory

	1990	1989
Raw materials and supplies	58,851	23,524
In-reactor inventory	8,954	5,923
Work-in-process	3,701	1,558
Finished goods	4,157	5,303
	75,663	36,308

3. Plant and property

	Cost	Accumulated depreciation	Net book value 1990	Net book value 1989
Land	305		305	305
Site services	1,107	727	380	338
Buildings	34,184	10,287	23,897	23,903
Machinery and equipment	40,887	10,378	30,509	15,716
	76,483	21,392	55,091	40,262

Depreciation totalling $3,161 (1989—$2,757) was recorded during the year.

4. Deferred charges

	Cost	Amortization	Net book value 1990	Net book value 1989
Reactors	42,837	7,346	35,491	30,478
Cyclotron	8,672	2,439	6,233	4,088
Leasehold improvements	921		921	
Other	562	282	280	348
	52,992	10,067	42,925	34,914

Amortization totalling $2,135 (1989—$2,030) was recorded during the year.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

NORDION INTERNATIONAL INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

5. Acquisition and investment

(a) Acquisition

Under the terms of the Asset Purchase Agreement, (the "Agreement") effective November 30, 1990, Nordion Europe s.a. acquired certain assets related to the manufacture and distribution of radiochemical and radiopharmaceutical products. Fair market values assigned are as follows:

Plant and property	12,847
Inventory	1,880
Other assets	1,156
	15,883

The cash consideration on closing was $9,947 and the remaining $5,936 is payable in 1993, subject to certain conditions being fulfilled. The first year-end of Nordion Europe s.a. was November 30, 1990. This acquisition has been accounted for using the purchase method. The Agreement includes additional commitments totalling $5,809 for cyclotron and related construction in Belgium during 1991.

(b) Investment

During the year the Company acquired 47.5% of the outstanding common shares of CyberFluor Inc. at a cost of $2,684. The Company has a further commitment to acquire an additional 2,500,000 common shares at one dollar per share in 1991.

6. Long-term liabilities

	1990	1989
Amount payable (Note 5)	5,936	
Employee termination benefits	1,302	3,027
Loans payable	506	768
	7,744	3,795

The amount payable is non-interest bearing and is due November 30, 1993. The loans payable are due to AECL and bear interest rates from 6 11/16% to 7 5/8% with final payments due in August 1992. Principal repayments amount to $281 and $225 in 1991 and 1992 respectively.

7. Related party transactions

(a) Nordion International Inc. was incorporated initially as a wholly-owned subsidiary of Atomic Energy of Canada Limited ("AECL"). Assets and liabilities were transferred from AECL to the Company in exchange for 100,000 common shares. Since the transaction occurred between companies under common control, a value of $96,310 was assigned to capital stock for accounting purposes representing the net book value of the assets and liabilities transferred. The effective date of these transactions was July 1, 1988. As at September 30, 1988, all of the outstanding common shares were sold to Canada Development Investment Corporation ("CDIC").

(b) Transactions with companies controlled directly and indirectly by the Government of Canada for manufactured products, processed raw materials and related services included purchases of $21,594 (1989—$16,427) and sales of $1,615 (1989—$2,145). At December 31, 1990, $3,206 (1989—$2,494) was recorded as accounts payable and $355 (1989—$430) as accounts receivable.

8. Income taxes

The Company became subject to federal income taxes effective September 30, 1988. As a wholly-owned subsidiary of a federal Crown corporation, the Company is not subject to provincial income taxes.

The Company's effective tax rate is made up as follows:

	1990	1989
Net federal statutory rate	28.0%	28.0%
Manufacturing and processing deduction	(3.5)%	(2.5)%
Surtax	0.8%	0.8%
Large corporations tax	1.0%	0.5%
Permanent differences	(9.9)%	(21.4)%
Effective rate of income tax	16.4%	5.4%

Permanent differences, which arose from differences in tax and accounting values of the assets and liabilities of the Company at the date it became subject to income taxes totalling $10,249 (1989—$18,116) remain available to reduce future years' taxable income.

The components of the provision for income taxes are as follows:

	1990	1989
Current	1,966	120
Deferred	1,310	1,240
	3,276	1,360

Investment tax credits totalling $1,000 were recorded in 1990, $826 as other income and $174 as a reduction of the cost of plant and property.

9. Capital stock

The authorized capital stock of the Company consists of an unlimited number of no par value common shares. Issued and outstanding shares total 100,000.

10. Commitments

(a) The Company has commitments to purchase Cobalt-60 produced in nuclear generating stations for various periods to the year 2003. Annual payments are expected to range between $10,000 and $40,000 in each of the next five years.

(b) The Company is committed to AECL to make capital contributions for isotope production facilities in the amount of $1,850 during 1991.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Concluded*

NORDION INTERNATIONAL INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

11. Sales agents' remuneration

During the period, the Company paid sales commissions totalling $1,136 (1989—$806) to the following agents: Bio Nuclear Diagnostica Industrial E. Comercio Ltda., Brazil; Eastronics Limited, Israel; Electromitry, Egypt; IGE (India) Limited, India; Internacional de Energia Nuclear s.a. de c.v., Mexico; Jacobson Van Den Berg (Hong Kong) Ltd., Hong Kong; Jodan Technology Inc., USA; Kostas Karayannis s.a., Greece; Marubeni Corporation, Japan; Modern Scientific & Electronic Corporation, Saudi Arabia; PT Sanga Kencana International, Indonesia; Radiotherapy & Medical Systems Pty. Ltd., Australia; Scitech Medical Products Ltd., Singapore; Societa Lombarda Di Televisione s.r.l., Italy; Spring Port Taiwan Limited, Taiwan, Republic of China; Tamathe s.a., Argentina; Tec-Rad Tecnologia Em Radiacao Ltda., Brazil.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2

THERATRONICS INTERNATIONAL LIMITED

AUDITORS' REPORT TO THE SHAREHOLDER

We have audited the consolidated balance sheet of Theratronics International Limited as at December 31, 1990 and the consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Company that have come to our notice in the course of our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Company and any directives given to the Company.

Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
February 25, 1991

CONSOLIDATED BALANCE SHEET DECEMBER 31, 1990
(with comparative figures for December 31, 1989)
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash	1,573	2,542
Accounts receivable	12,245	6,668
Inventories (Note 3)	11,038	13,100
Prepaid expenses	510	537
	25,366	22,847
Capital assets (Note 4)	2,763	2,427
In-reactor cobalt inventory	1,576	35
Goodwill (net of amortization of $45)	1,303	
Notes receivable	760	
	31,768	26,229

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989
Current liabilities		
Accounts payable and accrued liabilities	12,499	9,333
Deferred revenue	3,158	2,729
Bank loan (Note 5)	1,553	
	17,210	12,062
Employee termination benefits	2,231	2,300
Minority interest	299	
SHAREHOLDER'S EQUITY		
Share capital (Note 6)	9,588	9,588
Retained earnings	2,440	2,279
	12,028	11,867
Commitments (Note 10)		
	31,768	26,229

See accompanying notes to consolidated financial statements.

On behalf of the Board:

W. R. TESCHKE
Director

H.M.F. WARLAND
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THERATRONICS INTERNATIONAL LIMITED—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Sales	54,586	46,782
Cost of goods sold	38,332	33,705
	16,254	13,077
Operating expenses		
Marketing	3,686	3,330
Administration	7,057	4,861
Research and development	2,148	649
Product support	721	1,680
	13,612	10,520
Operating income	2,642	2,557
Minority interest	(341)	
Severance expense	723	
Service inventory write-down (Note 3)	2,099	
	2,481	
Net earnings (Note 7)	161	2,557

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Retained earnings, beginning of year	2,279	62
Net earnings	161	2,557
Dividends		(340)
Retained earnings, end of year	2,440	2,279

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Cash provided by (used in)		
Operations		
Net earnings	161	2,557
Service inventory write-down	2,099	
Depreciation	649	520
Minority interest	(341)	
Amortization of goodwill	45	
	2,613	3,077
Increase in operating working capital (Note 8)	(4,897)	704
	(2,284)	3,781
Investments		
Issuance of notes receivable	(692)	
Acquisition of equipment	(747)	(1,231)
Acquisition of in-reactor cobalt	(621)	(955)
	(2,060)	(2,186)
Financing		
Proceeds (repayment) demand loan	1,553	(400)
Payment of dividends		(340)
Payment of termination benefits	(584)	
	969	(740)
Increase (decrease) in cash	(3,375)	855
Cash, beginning of year	2,542	1,687
Acquisition of MHTI net asset position represented by cash (Note 2(i))	2,406	
Cash, end of year	1,573	2,542

See accompanying notes to consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THERATRONICS INTERNATIONAL LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990
(All dollar amounts are stated in thousands)

Theratronics International Limited ("Theratronics") is incorporated under the Canada Business Corporations Act and is subject to the Financial Administration Act. The primary business of Theratronics is the manufacture, sales and service of radiotherapy and related equipment and services to hospitals and medical institutions around the world. The Minister of State for Privatization has announced the government's intention to sell the Company to the private sector. No assessment of the potential impact of privatization has been made or reflected in the consolidated financial statements.

1. Significant accounting policies

Significant accounting policies are summarized below:

(a) Basis of consolidation

The consolidated financial statements include the accounts of Theratronics International Limited and its subsidiary Medical High Technology Inc. ("MHTI") and MHTI's subsidiary Meicor Inc. for the eight-month period then ended.

(b) Capital assets

Capital assets are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the underlying assets, as follows:

Site service	15 years
Building	25 to 30 years
Furniture and fixtures	5 years
Leasehold improvements	3 years
Machinery and equipment	3 to 10 years

(c) Inventories

Work-in-process and finished goods inventories are valued at the lower of cost and estimated net realizable value. Raw material, service inventory, and accelerator product parts are valued at the lower of cost and replacement cost. Cost is determined on a first-in first-out basis and includes material, labour and manufacturing overhead where applicable. Decay of radioactive inventory is expensed as it occurs.

Cobalt-60 inventory is recorded on discharge from reactors. The Company records advance payments, required under certain contractual circumstances, as in-reactor cobalt inventory.

(d) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Company's contributions to the plan are limited to matching the employees' contributions on account of current service. These payments are charged to income on a current basis and represent the total pension obligations of the Company.

(e) Employee termination benefits

Employees are entitled to specific termination benefits defined under collective agreements and conditions of employment. The amount provided to cover this liability incudes a vested portion, covering employee service to date, and a non-vested portion covering anticipated future service and inflation. These benefits are recorded on the basis of actuarial assumptions as to future events.

(f) Warranty provision

A provision is recorded for estimated warranty costs at the time of product sale.

(g) Revenue recognition

Revenue from the sale of radiotherapy units and related equipment is recognized upon shipment. Revenue from field services is recognized at the time services are rendered. Revenue from service contracts is recognized on a straight-line basis over the term of the contract.

(h) Goodwill

Goodwill is being amortized on a straight-line basis over a period of 17 years.

2. Business acquisitions

Effective May 1, 1990, the Company increased its common share ownership in MHTI from 48% to 51% through the conversion of preferred shares. Concurrently, the Company loaned U.S. $2,000 to MHTI to allow MHTI to acquire a 65% controlling interest in Meicor Inc. for U.S. $2,000. The consolidated statement of earnings includes the operations of MHTI and Meicor Inc. for the eight-month period ended December 31, 1990.

(i) MHTI was formed in 1982 to provide equipment maintenance services on CT Scanners and in 1988 developed interactive software known as the CT-SIM. The acquisition of MHTI has been accounted for by the purchase method. Details of the acquisition are as follows:

Net assets acquired, at assigned fair values	
Non-cash current assets	1,863
Capital assets	238
Patent rights	26
Other	42
Goodwill arising on Meicor Inc. acquisition	1,348
	3,517
Current liabilities	(2,766)
Long-term debt	(2,517)
Minority interest	(640)
	(5,923)
Net asset position acquired represented by cash in MHTI	2,406
Consideration given	

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THERATRONICS INTERNATIONAL LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Continued*

(ii) Meicor Inc., incorporated in 1986, is a development stage company which owns the technology proprietary designs, patents and manufacturing and distribution rights to an array of air-cooled metal-ceramic x-ray tubes. The acquisition of Meicor Inc. by MHTI has been accounted for by the purchase method. Details of the acquisition are as follows:

Net assets acquired, at assigned fair values	
Cash	2,303
Capital assets	77
Patent rights	9
	2,389
Current liabilities	(576)
Minority interest	(640)
	1,173
Cash consideration given	2,320
Excess of consideration given over assigned values of net assets acquired —Goodwill on date of acquisition	1,147
Acquisition costs incurred by MHTI	201
Goodwill	1,348

3. Inventories

	1990	1989
Service inventory	2,812	4,705
Manufacturing		
Raw materials	3,399	3,701
Work-in-process	2,188	2,597
Finished goods	1,528	1,289
Cobalt 60	1,111	808
	11,038	13,100

The radiotherapy industry demands timely response to customer needs for product and warranty service. Accordingly, the service inventory is maintained by the Company to provide an adequate service level to worldwide customers and based on the Company's estimate of usage and the customers' anticipated level of service and requirements, the carrying value of this inventory was written down during the current year by $2,099 and charged to the statement of earnings.

4. Capital assets

	Cost	Accumulated depreciation	Net book value 1990	Net book value 1989
Land	304		304	304
Site service	372	219	153	140
Buildings	3,473	3,085	388	153
Machinery and equipment	6,048	4,217	1,831	1,830
Furniture and fixtures	287	216	71	
Leasehold improvements	25	9	16	
	10,509	7,746	2,763	2,427

5. Bank loan

The Company's bank loan is an unsecured revolving line of credit which bears interest at the bank's prime rate.

6. Share capital

The authorized capital stock of the company consists of an unlimited number of no par valued common shares with issued and outstanding shares totalling 10,000.

7. Income taxes

Initially the Company, as a division and then a subsidiary of Atomic Energy of Canada Limited ("AECL"), was exempt from income taxes. However, as a wholly-owned subsidiary of Canada Development Investment Corporation ("CDIC"), this exemption does not apply and the Company became subject to federal income taxes effective September 30, 1988. As a wholly-owned subsidiary of a Federal Crown corporation, the Company is not subject to provincial income taxes.

The Company's expected income tax rate is the net Federal statutory rate (including surtax) of 31% less the applicable manufacturing and processing deduction of 3.5%. The 1990 effective tax rate is zero due to the utilization by the Company of the permanent differences related to the assets of the Company at the date it became subject to income taxes. Permanent differences totalling $7,619 (1989—$9,446) remain available to reduce future years' taxable income.

8. Operating working capital

The changes in operating working capital is comprised of:

	1990	1989
Accounts receivable	(5,154)	(531)
Inventories	1,357	(2,039)
Prepaid expenses	71	(150)
Accounts payable and accrued liabilities	(1,638)	3,633
Deferred revenue	(48)	(639)
Employee termination benefits	515	430
	(4,897)	704

9. Related party transactions

(a) Theratronics International Limited was incorporated initially as a wholly-owned subsidiary of AECL. Assets and liabilities were transferred from AECL to the Company in exchange for 10,000 common shares. Since the transaction occurred between companies under common control, a value of $9,588 was assigned to capital stock for accounting purposes representing the net book value of the assets and liabilities transferred. The effective date of these transactions was July 1, 1988. As of September 30, 1988, all of the outstanding common shares were sold to CDIC.

(b) AECL and Nordion International Inc. ("Nordion"), a corporation controlled by CDIC, provide the Company with services and cobalt sources. Total purchases of goods and services in the year were $3,578 (1989—$3,703). At December 31, 1990, $551 of these purchases were included in accounts payable.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Concluded*

THERATRONICS INTERNATIONAL LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

The Company provides Nordion with manufactured products and accelerator product support on behalf of AECL. Total sales of goods and services in the year were $7,132 (1989—$7,372). At December 31, 1990, $1,308 of these sales were included in accounts receivable.

(c) On June 6, 1990, an Asset Purchase Agreement between Nordion and the Company for the purchase of Nordion's bulk cobalt business was entered into by Nordion and the Company. The Company acquired certain cobalt and transportation packaging inventories, customer lists and the exclusive right to carry on the business in the continuation of and succession to Nordion.

10. Commitments

(a) Minimum lease payments in accordance with lease commitments are as follows:

1991	1,117
1992	937
1993	830
1994	349
Thereafter	730
	3,963

(b) The Company has a commitment, estimated at $18,900 to purchase cobalt 60 from AECL produced at its Chalk River nuclear laboratory to the year 2008.

(c) The Company has a commitment of approximately $5,500 to purchase CT-SIM units from MHTI over a 28 month period ending April 30, 1993.

11. Sales agents' remuneration

During the year ended December 31, 1990 the Company paid sales commissions totalling $1,822 to the following agents: Kostas Karayansissa, Greece; Medtel Pty. Limited, Australia; Equipo Pare Hospitales SA, Mexico; Kamol Sukosol Electric Co. Ltd., Thailand; Tecnologia EM Radiocoa Ltda., Brazil; Watsons & Sons (E.M.) Limited, Nigeria; Radiotherapy-Medical Systems PTY Ltd., Australia; General Marketing and Manufacturing Co. Ltd., India; General Machinery Co. Ltda., Chile; Bureautique Communications Organization Ltd., Channel Islands; Aristons (PVT) Ltd., Sri Lanka; General Medica de Columbia Ltd., Columbia; Meditel Medikal Elektronik Ltd., Turkey; L.H.S. Communications Ltd., Jamaica; Baron Technologies Inc., Korea; Indexport de Ecuador CIA Ltda., Ecuador; Philips Medizin Systeme GMBH, West Germany; Dada, El Salvador; Mems, South Africa; Nucletron International B.V., Netherlands; M.L. Sethi, India; Springport Taiwan Ltd., Taiwan.

12. Comparative figures

Certain 1989 figures have been reclassified to conform with the current year's financial statement presentation.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

AUDITORS' REPORT

TO THE MINISTER OF FINANCE

We have examined the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1989 and the consolidated statements of income (loss) and accumulated deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in method of accounting for inventories made by an investee company, Cameco - A Canadian Mining and Energy Corporation, as described in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada

Peat Marwick
Chartered Accountants

Toronto, Canada
March 15, 1990

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

ASSETS	1989	1988 (Restated - see Note 4)
Current assets		
Cash and short-term investments	64,453	347,965
Cash restricted as to use (Note 5)	68,830	68,830
Receivables	3,128	2,755
	136,411	419,550
Investments		
Non-consolidated subsidiaries, at cost (Note 6)	152,071	116,587
Other investments (Note 7)	360,624	554,000
	512,695	670,587
Deferred financing costs	5,530	4,401
Other assets	2,475	741
	657,111	1,095,279

LIABILITIES AND SHAREHOLDER'S EQUITY	1989	1988 (Restated - see Note 4)
Current liabilities		
Bank loan and short-term debt		280,090
Accounts payable and accrued liabilities	118,637	107,481
Notes payable to Atomic Energy of Canada Limited (Note 6 (a))	141,748	116,587
Long-term debt payable within one year	18,143	132,629
	278,528	636,787
Long-term debt (Note 8)	531,048	318,601
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus (Notes 4 and 9)	139,890	139,890
Accumulated deficit (Notes 4 and 9)	(292,356)	
	(152,465)	139,891
Contingencies (Note 10)		
	657,111	1,095,279

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the Board:

W. D. McKEOUGH
Director

D. SHAVER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988 (Restated - see Note 4)
Net income (loss) of subsidiaries and investees		
Cameco (Notes 4 and 7)	9,055	8,075
Eldorado Nuclear Limited (January 1 to September 30, 1988)		(35,341)
	9,055	(27,266)
Expenses		
Corporate (income) expense, net (Note 11)	(2,691)	126
Financial expense, net (Note 8)	83,400	8,589
Provisions for losses and contingencies		
The de Havilland Aircraft of Canada, Limited (Note 13)	18,271	
Cameco—A Canadian Mining and Energy Corporation (Note 7)	202,431	
Massey-Combines Corporation		1
Eldorado Nuclear Limited ("Eldorado")		47,380
	301,411	56,096
Net loss	(292,356)	(83,362)
Accumulated deficit, beginning of year as restated (Note 4)		(3,280,479)
Dividends		(3,034)
	(292,356)	(3,366,875)
Accumulated deficit charged against contributed surplus (Notes 4 and 9)		3,366,875
Accumulated deficit, end of year	(292,356)	

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988 (Restated - see Note 4)
Balance, beginning of year	139,890	3,506,765
Charge from accumulated deficit as restated (Notes 4 and 9)		3,366,875
Balance, end of year	139,890	139,890

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988 (Restated - see Note 4)
Operations		
Cash provided by (used by) corporate expenses (income)	4,513	(70)
Cash (used by) provided by Eldorado discontinued operations	(2,757)	20,265
Purchase of Ginn Publishing	(10,323)	
Proceeds received on termination of Canadair royalty agreement		20,000
Sale of notes receivable and other investments		3,209
Proceeds received on disposition of operating assets of Eldorado		293,879
	(8,567)	337,283
Dividend paid		(3,034)
	(8,567)	334,249
Financing		
Increase (decrease) in bank loans	(280,090)	137,936
Increase (decrease) in long-term debt	62,532	(123,827)
Interest and financing expenses net of amortization of foreign exchange losses	(57,387)	(8,835)
Decrease in accrued interest and other		824
	(274,945)	6,098
Increase (decrease) in cash	(283,512)	340,347
Cash, beginning of year	347,965	7,618
Cash, end of year	64,453	347,965

For purposes of this statement, cash and increase (decrease) in cash includes cash and short-term investments and excludes cash transactions relating to cash restricted as to use.

The accompanying notes are an integral part of these consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989
(All dollar amounts are stated in thousands)

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in Right of Canada. The corporation is subject to the Financial Administration Act and is an agent of Her Majesty.

2. Activities of the corporation

In a statement dated October 30, 1984, the Minister of the Government of Canada ("Government") responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson") now Varity Corporation ("Varity") and Massey-Combines Corporation ("Massey-Combines"), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Canada Eldor Inc. ("CEI") (formerly Eldorado Nuclear Limited) in an orderly fashion. Disposals of the corporation's investments in de Havilland and Canadair were completed in 1986. The remaining investment in Massey-Combines was written off in 1988. During 1988, the operating assets of CEI were transferred to Cameco - A Canadian Mining and Energy Corporation ("Cameco") in exchange for notes and shares in Cameco. CEI now holds a 38.5% interest in Cameco (Note 7). The only significant continuing activities of CEI are the monitoring of its equity interest in Cameco and continuing the servicing of its debt.

The Government provides authorities and guarantees for the borrowing of CEI of $700,000 of which $522,652 is being utilized at December 31, 1989.

Since CEI's ability to generate future cash flows will depend primarily on future dividends received from and dispositions of its investment in Cameco, CEI's continued existence as a going concern will depend on its ability to obtain debt financing within the extent of its statutory borrowing limits, or future capital injections by the corporation or the Government.

During 1988, the corporation acquired the following two subsidiaries from Atomic Energy of Canada Limited ("AECL"):

(a) Nordion International Inc. ("Nordion") which holds the assets and operations of Radiochemical Company, formerly a division of AECL; and

(b) Theratronics International Limited ("Theratronics") which holds the assets and operations of the former Medical Products Division of AECL.

Pursuant to a directive received from the Government, the corporation acquired, on May 26, 1989, a 51% interest in Ginn Publishing Canada Inc. ("Ginn Publishing") which owns the business of Ginn + Company and GLC Publishers Limited ("GLC") from Paramount Communications (Canada) Limited ("Paramount") (formerly Gulf + Western (Canada) Inc.).

The Board of Directors of the corporation is continuing to develop approaches to the divestiture of the corporation's remaining investments and assist the Government in implementing its privatization policies.

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Cartierville Financial Corporation Inc. ("Cartierville Financial") and CEI, both wholly-owned subsidiaries, have been consolidated with those of the corporation. (CEI for the period commencing October 1, 1988).

Earnings of CEI for the period from January 1, 1988 to September 30, 1988 (the period prior to the disposition of CEI's operating assets to Cameco (Note 7)) have been accounted for using the equity method pursuant to the accounting policy discussed below.

(b) Investments in non-consolidated subsidiaries

The corporation's investments in subsidiaries acquired with the objective of eventual disposition or privatization are accounted for using the equity basis, unless (i) there is a formal plan, approved by the Government to dispose of the investment, in which case the investments are carried at the lower of the equity basis carrying value and net realizable value; or (ii) the earnings of the subsidiaries and/or gains or losses on dispositions do not accrue to the benefit of the corporation, in which case the investment is carried at the lower of cost and net realizable value. As at December 31, 1989, the corporation's investments in Nordion, Theratronics, and Ginn are carried at the lower of cost which is net realizable value, pursuant to accounting policy (ii) in the prior sentence.

A consolidation of the corporation's financial statements and such subsidiaries has not been prepared as the corporation believes that the adopted accounting method provides a more informative presentation to the shareholder.

(c) Other investments

The corporation's investment in Cameco, a company in which the corporation exercises significant influence, but not control, is accounted for using the equity method. Under this method, the net income (loss) recognized from the investment is the corporation's pro rata share of the investee's net income, less amortization and/or write-off of any purchase price discrepancy (which is the excess of the cost of the investment over the underlying net book value). Any dividends received will serve to reduce the carrying value of the investment; and any restatements of prior period's financial statements by Cameco are reflected in the carrying value of the investment, to the extent that they apply to periods subsequent to the corporation's initial investment in Cameco.

Portfolio investments are carried at cost.

(d) Amortization of deferred financing costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

(e) Foreign exchange

Long-term debt and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Certain long-term debt (and related interest payments) payable in foreign currencies has been exchanged through swap agreements into other currencies. Such debt and interest expense is accounted for using exchange rates applicable to the currencies into which they have been swapped. Certain other debt (and/or related interest payments) payable in foreign currencies is hedged for periods of time using forward foreign exchange contracts. Unrealized translation gains and losses on such debt are offset by realized and unrealized translation losses and gains on the forward contracts. The premium on the forward contracts is amortized over the terms of the contracts and is presented as interest expense in the statement of income (loss). Unrealized translation gains and losses on non-hedged long-term debt is deferred and amortized over the remaining term of the debt. All other translation gains and losses are included in the statement of income (loss) in the current period.

4. Changes in inventory valuation

An investee company, Cameco, has changed its method of accounting for inventories. Previously, all costs of mining and milling activities of Cameco were allocated to finished uranium concentrates inventory. Under this new method, mining costs are now allocated to broken ore as it is stockpiled. This change in the method of inventory valuation has been applied retroactively and the 1988 financial statements presented for comparative purposes have been restated for the adjustment to the interest in the net earnings of Cameco. The effect on the statements was to increase reported net earnings by $4,011 (1988—$1,359).

5. Cash restricted as to use

These funds are held in special accounts (primarily in the Consolidated Revenue Fund of Canada on a non-interest basis) to satisfy payment of contingent liabilities relating to the sale of the corporation's investments in Canadair and de Havilland (see Note 10 (a) and Note 13).

6. Investment in non-consolidated subsidiaries, at cost

The carrying values of the corporation's investments in subsidiaries are as follows:

	Carrying Value December 31, 1989	Carrying Value December 31, 1988
Ginn Publishing (b)	10,323	
Nordion (a)	129,881	106,937
Theratronics (a)	11,867	9,650
	152,071	116,587

(a) Nordion and Theratronics

The share purchase agreement between AECL and the corporation requires the corporation to pay to AECL the fair market value of the shares of Nordion and Theratronics. The agreement also specifies that the fair market value will be estimated as at the date of transfer, but will subsequently be adjusted to an amount equal to the price ultimately received by the corporation in the subsequent privatization sale of Nordion and Theratronics. Furthermore, the agreement specifies that the corporation is not required to make payment of the purchase price to AECL until 60 days after the privatization sale.

Accordingly, AECL will ultimately receive the full proceeds realized upon privatization of Nordion and Theratronics, less the corporation's expenses associated with the privatization.

Thus, while the corporation has title to the shares of Nordion and Theratronics and executive management control over their operations prior to their privatization, the corporation did not acquire the normal risks and benefits associated with share ownership. Accordingly, the corporation has recorded its investment in Nordion and Theratronics at a deemed cost represented by the net book values of those companies at December 31, 1989 and 1988, with an off-setting non-interest bearing note payable to AECL, and has not recognized any income or loss on these investments.

(b) Investment in Ginn Publishing

Pursuant to a directive received from the Government, the corporation acquired, on May 26, 1989, a 51% interest in Ginn Publishing from Paramount. Ginn Publishing carries on the business of Ginn + Company, a former division of Paramount, GPCL (Canada) Limited and GLC Publishers Limited (former subsidiaries of Paramount). Under the terms of the purchase and sale agreement, a portion of the purchase price is subject to adjustment based on an arbitration to determine fair market value at May 26, 1989. The arbitration adjustment has not been finalized. The adjustment, if any, will increase the carrying value of the investment.

7. Other investments

	Carrying Value December 31, 1988	Equity in income	Provision for loss	Carrying Value December 31, 1989
Cameco	530,861	9,055	(202,431)	337,485
Varity	23,139			23,139
	554,000	9,055	(202,431)	360,624

Investment in Cameco

In connection with the sale of CEI's assets to Cameco in 1988, CEI took back as part of its consideration 3,850,000 common shares in Cameco, representing a 38.5% ownership interest. An amount of $522,786, reflecting the value agreed by the parties as the fair value of the assets disposed of by CEI was assigned to the Cameco shares. The parties intend to dispose of the shares in stages over the next six years. The ultimate recovery of the carrying value of the shares will depend on the outcome of the future dispositions of these shares.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

It was determined that, at the date of acquiring the Cameco shares, the corporation's equity interest in the underlying net book value of Cameco's assets was $316,746 while $522,786 was assigned as the agreed value of the shares. The excess amount was determined to be attributable to various producing and non-producing properties. This amount was amortized using the straight-line method over the estimated economic life of the various properties, when in production. The amortization of the excess amount amounting to $3,609 in 1988 was deducted in arriving at the investment income from Cameco.

During 1989, the spot market prices for uranium concentrate declined significantly. In light of this decline, the corporation has re-evaluated the recoverability of its investment in Cameco through the privatization process described above and has concluded that it is currently unlikely that the corporation will recover the purchase price discrepancy component of its investment in Cameco. Accordingly, the corporation has recorded a provision for the probable impairment in the value of this purchase price discrepancy in the 1989 statement of income (loss) of $202,431. The provision reduces the corporation's investment in Cameco to an amount approximately equal to the corporation's proportionate interest in Cameco's book value.

8. Long-term debt

	As at December 31, 1989	1988
Notes due 1990, at 9.125%	10,093	10,093
Loan due 1991, at 4.75% (95,000 Swiss francs) (a)	71,355	75,459
Loan due 1992, at 6.5% (100,000 Swiss francs) (b)	53,269	53,256
Notes due 1992, at 14.5% ($100,000 U.S.) (c)	119,000	119,270
Bonds due 1992, at 5.25% (8,000,000 Japanese yen), with 1,000,000 Japanese yen due in each of the years 1989-1991 (d)	64,400	85,878
Notes due 1993, at 11.75%	250,000	
Loan due 1989-1992, at 5.0% (1,400,000 Japanese yen)		13,359
Euronotes, due 1989, interest to be set semi-annual at LIBOR rate ($100,000 U.S.)		119,270
Subtotal	568,117	476,585
Less		
Current portion of long-term debt listed above	18,143	132,629
Deferred loss on foreign exchange	18,926	25,355
Total	531,048	318,601

(a) Through foreign exchange forward contracts, the corporation has hedged its exposure to changes in the Swiss franc exchange rate through to August, 1990 on the loan due 1991 and intends to continue this hedging program through to maturity of the debt.

(b) Through a series of swap transactions, the corporation has fixed the repayment of the loan due 1992, at a Canadian dollar amount of $53,269 and has fixed the interest rate at 17.15%.

(c) Through a series of swap transactions, the corporation has fixed the repayment of the notes due 1992 at a Canadian dollar amount of $119,000 and has fixed the interest rate at 15.835%.

(d) Through foreign exchange forward contracts, the corporation has hedged its exposure to changes in the Yen exchange rate through to August, 1990 on the bonds due 1992 and intends to continue this hedging program through to maturity of the bonds.

Long-term debt payments due in each of the next four calendar years are: 1990—$18,143; 1991—$79,404; 1992—$220,569; 1993—$250,000.

Finance expense is composed of the following:

	Year ended December 31, 1989	Three months ended December 31, 1988
Interest and other income	(4,409)	(8,005)
Interest expense		
Long-term debt	64,506	12,848
Other	3,011	6,098
Foreign exchange losses (gains)		
Amortization of deferred losses	12,642	2,052
Other	3,756	(4,923)
Other finance charges	3,894	519
	83,400	8,589

9. Accumulated deficit

Effective as of December 31, 1988, the corporation's shareholder approved the elimination of the December 31, 1988 deficit by a charge to contributed surplus. The amount of this reduction was restated to reflect the effect of the change in accounting policy adopted retroactively by the corporation's investee, Cameco, in 1989 (Note 4).

10. Contingencies

(a) On December 23, 1986, the corporation sold its investment in Canadair Limited to Bombardier-Canadair Inc. The corporation and the Government have agreed to indemnify Bombardier-Canadair Inc. and Canadair Limited for certain contingent liabilities and other expenditures which may be incurred by Bombardier-Canadair Inc. and Canadair Limited over a maximum of five years from December 23, 1986, and for specified product related claims for fifteen years for which insurance coverage is unavailable or economically impracticable to obtain. Reasonable estimates of the effects, if any, of such indemnities cannot be made at this time. Such amounts will be recognized in future years, as appropriate, when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

(b) Under the terms of the agreement to transfer assets from CEI to Cameco, CEI and Cameco agreed on a formula for sharing any future joint costs, excluding normal operating costs, related to certain specified existing wastes accumulated by CEI to October 5, 1988, the date of transfer of assets. Cameco assumed liability for the first $2,000 of joint costs. The next $98,000 in joint costs will be shared 23/98ths by Cameco, 75/98ths by CEI. CEI assumed liability for joint costs in excess of $100,000.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

(c) The corporation is the defendant in certain litigation. While the amount of any ultimate liability cannot yet be determined, the corporation, after discussion with legal counsel, is of the opinion that there will be no material adverse effect on its financial position.

11. Corporate (income) expense, net

	1989	1988
Interest earned on short-term investments and notes receivable	(2,901)	(692)
Other income	(3,055)	(69)
	(5,956)	(761)
Corporate and divestiture expenses	4,555	5,319
	(1,401)	4,558
Recovery of divestiture expenses incurred in prior years	(1,290)	(4,432)
Net operating (income) expense	(2,691)	126

12. Income tax

As at December 31, 1989, Cartierville Financial has tax losses of $247,000 available to reduce taxable income, expiring as follows:

1990	154,500
1991	92,500
	247,000

13. Subsequent event

As part of an omnibus agreement entered into on February 9, 1990, the corporation, Her Majesty The Queen in Right of Canada as represented by the Minister of Regional Industrial Expansion, The Boeing Company ("Boeing"), Boeing Canada Technology Ltd., and Boeing of Canada Ltd. (successor to the business of The de Havilland Aircraft of Canada, Limited), entered into an agreement whereby the corporation is no longer liable for any contingent liabilities or other expenditures arising from a purchase and sale agreement dated January 31, 1986 whereby the corporation sold its investment in de Havilland to Boeing. Pursuant to this agreement, the corporation paid Boeing of Canada Ltd. $63,000 in 1990, which has been fully accrued in these financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1

NORDION INTERNATIONAL INC.

AUDITORS' REPORT

We have examined the balance sheet of Nordion International Inc., as at December 31, 1989 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company, as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, the transactions of the Company that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Company and any directives given to the Company.

Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
January 29, 1990

BALANCE SHEET DECEMBER 31, 1989
(with comparative information for 1988)
(in thousands of dollars)

ASSETS	1989	1988
Current assets		
Cash and short-term investments	28,564	5,179
Accounts receivable	16,253	17,674
Inventory (Note 2)	36,308	40,786
	81,125	63,639
Plant and property (Note 3)	40,262	36,936
Deferred charges (Note 4)	34,914	26,284
	156,301	126,859

LIABILITIES AND SHAREHOLDER'S EQUITY	1989	1988
Current liabilities		
Accounts payable and accrued liabilities	18,784	11,502
Deferred revenue	2,601	4,274
	21,385	15,776
Employee termination benefits	3,027	3,135
Loans payable (Note 5)	768	1,011
Deferred income taxes	1,240	
Total liabilities	26,420	19,922
SHAREHOLDER'S EQUITY		
Capital stock (Notes 5 and 7)	96,310	96,310
Retained earnings, per accompanying statement	33,571	10,627
Total shareholder's equity	129,881	106,937
Commitments (Note 8)		
	156,301	126,859

See accompanying notes to financial statements.

On behalf of the Board:

W. R. TESCHKE
Director

PAUL O'NEIL
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

NORDION INTERNATIONAL INC.—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1989
(with comparative information for the nine months ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Sales	113,115	74,401
Cost of goods sold	69,387	48,231
Gross margin	43,728	26,170
Operating expenses		
Selling and marketing	7,420	4,837
Product development	3,901	1,344
Administration	10,030	6,147
Operating expenses	21,351	12,328
Operating income	22,377	13,842
Other income	2,877	1,854
Income before income taxes	25,254	15,696
Income taxes (Note 6)	1,360	
Net income	23,894	15,696

See accompanying notes to financial statements.

STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1989
(with comparative information for the nine months ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Retained earnings/AECL investment, beginning of period	10,627	105,675
Net income for the period	23,894	15,696
Cash balances transferred to AECL		(14,434)
Capitalization, July 1, 1988		(96,310)
Dividends paid	(950)	
Retained earnings, end of period	33,571	10,627

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(with comparative information for the nine months ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Cash from operations		
Net income	23,894	15,696
Non-cash items included in net income	6,315	4,089
	30,209	19,785
Decrease in non-cash operating working capital	11,508	4,608
Cash from operations	41,717	24,393
Cash used in investing activities		
Plant and property	6,361	1,357
Deferred charges	10,778	3,090
Cash invested	17,139	4,447
Cash used in financing activities		
Repayment of loans payable	243	344
Dividends	950	
Cash used in financing activities	1,193	344
Increase in cash before transfers to AECL	23,385	19,602
Cash balances transferred to AECL		14,434
Increase in cash during the period	23,385	5,168
Cash and short-term investments, beginning of period	5,179	11
Cash and short-term investments, end of period	28,564	5,179

See accompanying notes to financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

NORDION INTERNATIONAL INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989
(All dollar amounts are stated in thousands)

Nordion International Inc. ("the Company") is incorporated under the Canada Business Corporations Act and is subject to the Financial Administration Act and the Government Companies Corporations Operations Act. The primary business of the Company is the production and sale of radioisotopes, capital equipment and related technology for segments of the international health care market. The Minister of State for Privatization has announced the government's intention to sell the Company to the private sector, however no assessment of the potential impact of privatization has been made or reflected in these financial statements.

1. Accounting policies

Significant accounting policies are summarized below:

(a) Plant and property

Plant and property is recorded at cost and depreciated on a straight-line basis over the estimated useful life of the underlying assets, as follows:

Buildings and site services	25 to 30 years
Other plant and equipment	3 to 10 years

(b) Decommissioning and waste disposal costs

Future decommissioning costs of nuclear facilities and waste disposal costs cannot be quantified due to uncertainty as to their exact nature and timing. Accordingly, the Company expenses these costs when incurred.

(c) Inventory

Inventory is valued at the lower of average cost and replacement cost. Decay of radioactive inventory is expensed as it occurs. Cobalt-60 inventory is recorded on discharge from reactors. The Company records advance payments, required under certain contractual circumstances as in-reactor inventory.

(d) Deferred charges

Costs of modifications to production facilities owned by others to permit isotope production are deferred and amortized over the minimum contractual production period.

(e) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Company's contributions to the plan are limited to matching the employees' contributions on account of current service. These payments are charged to income on a current basis and represent the total pension obligations of the Company.

(f) Employee termination benefits

Employees are entitled to specific termination benefits defined under collective agreements and conditions of employment. The amount provided to cover this liability includes a vested portion, covering employee service to date, and a non-vested portion, covering anticipated future service and inflation.

(g) Revenue recognition

Revenue is recognized at the time of shipment of goods to the customer, with the exception of major equipment sales, where a portion of revenue is deferred pending installation at the customer's premises.

2. Inventory

	1989	1988
Raw materials and supplies	23,524	24,330
In-reactor inventory	5,923	10,714
Work-in-process	1,558	1,128
Finished goods	5,303	4,614
	36,308	40,786

3. Plant and property

	Cost	Accumulated depreciation	Net 1989	Net 1988
Land	305		305	130
Site services	1,016	678	338	378
Buildings	33,018	9,115	23,903	24,870
Machinery and equipment	24,368	8,652	15,716	11,558
	58,707	18,445	40,262	36,936

Depreciation totalling $2,757 (1988—$2,112) was recorded in the period.

4. Deferred charges

	Cost	Amortization	Net 1989	Net 1988
Reactors	36,234	5,756	30,478	23,562
Cyclotron	6,083	1,995	4,088	2,292
Other	525	177	348	430
	42,842	7,928	34,914	26,284

Amortization totalling $2,030 (1988—$1,409) was recorded in the period.

5. Related party transactions

(a) Nordion International Inc. was incorporated initially as a wholly-owned subsidiary of Atomic Energy of Canada Limited ("AECL"). Assets and liabilities were transferred from AECL to the Company in exchange for 100,000 common shares. Since the transaction occurred between companies under common control, a value of $96,310 was assigned to Capital stock for accounting purposes representing the net book value of the assets and liabilities transferred. The effective date of these transactions was July 1, 1988. As at September 30, 1988, all of the outstanding common shares were sold to Canada Development Investment Corporation ("CDIC").

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Concluded*

NORDION INTERNATIONAL INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

(b) The loans payable are due to AECL and bear interest at rates from 6 11/16% to 7 5/8% with final payments due in August 1992. Principal repayments on these loans are as follows:

1990	262
1991	281
1992	225
	768

Interest paid totalled $65 during the period (1988—$64).

(c) Theratronics International Inc. ("Theratronics"), a corporation owned by CDIC, provides the Company with manufactured products and processed raw materials. Total purchases from Theratronics during the year totalled $6,176 (1988—$4,346). At December 31, 1989, $889 (1988—$133) of these purchases was included in accounts payable. The Company supplied goods and services to Theratronics in 1989 with a total value of $2,145 (1988—$1,399). At December 31, 1989, $430 (1988—$86) was recorded as accounts receivable.

(d) AECL supplied the Company with raw materials for isotope production and related services totalling $10,251 during 1989 (1988—$6,818). Accounts payable to AECL at December 31, 1989 totalled $1,605 (1988—$1,451).

6. Income taxes

The Company became subject to federal income taxes effective September 30, 1988. As a wholly-owned subsidiary of a federal Crown corporation, the Company is not subject to provincial income taxes.

The Company's effective tax rate is made up as follows:

	1989	1988
Net federal statutory rate	28.0%	28.0%
Manufacturing and processing deduction	(2.5)%	(2.0)%
Surtax	0.8%	0.8%
Permanent differences	(20.4)%	(26.8)%
Effective rate of income tax	5.9%	0.0%

Permanent differences arise due to difference in tax and accounting values for the assets and liabilities of the Company at the date it became subject to income taxes. Unutilized permanent differences totalling $18,116 (1988—$35,037) are available to reduce future years' taxable income.

The components of the provision for income taxes are as follows:

	1989	1988
Current	120.0	
Deferred	1,240.0	
	1,360.0	

Investment tax credits totalling $384 (1988—$134) are available to reduce income taxes payable in future years and have been recorded in these financial statements.

Unutilized research and development deductions, totalling $1,939 (1988—$689) are available to reduce future years' taxable income.

7. Capital stock

The authorized capital stock of the Company consists of an unlimited number of no par value common shares. Issued and outstanding shares total 100,000.

8. Commitments

(a) The Company has commitments to purchase Cobalt-60 produced in nuclear generating stations for various periods to the year 2003. Annual payments are expected to range between $20,000 and $40,000 per annum in each of the next five years, and will approximate $150,000 in total for the five year period.

(b) The Company is committed to AECL to make capital contributions for isotope production facilities in the amount of $8,452 over the next 18 months.

(c) The Company is committed to pay for construction of an additional cyclotron and related production facilities in the amount of $3,380 during 1990.

9. Sales agents' remuneration

During the period, the Company paid sales commissions totalling $806 (1988—$701) to the following agents: Bio Nuclear Diagnostica Industria E. Comercio Ltda., Brazil; General Machinery Company Ltda., Chile; IGE (India) Limited, India; Jacobson Van Den Berg (Hong Kong) Ltd., Hong Kong; Korea General Trading Corporation, Korea; Kostas Karayannis SA, Greece; Marsman & Company Inc., Philippines; Marubeni Corporation, Japan; PT Sanga Kencana International, Indonesia; Radiotherapy & Medical Systems Pty. Ltd., Australia; Societa Lombarda Di Televisione srl, Italy; Spring Port Taiwan Limited, Taiwan; Tamathe SA, Argentina; Tareq Company, Kuwait and Tecnologia Em Radiacao Ltda., Brazil.

10. Comparative information

The comparative information represents the combined revenues and expenses of the Company for the six month period ended December 31, 1988 and its predecessor, Radiochemical Company, a division of AECL, for the three month period ended June 30, 1988. Certain comparative information has been reclassified to conform with the current presentation.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2

THERATRONICS INTERNATIONAL LIMITED

AUDITORS' REPORT

We have examined the balance sheet of Theratronics International Limited, as at December 31, 1989 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company, as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation and any directives given to the Company.

Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
February 2, 1990

BALANCE SHEET DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

ASSETS	1989	1988
Current assets		
Cash	2,542	1,687
Accounts receivable (net of allowance of $92; 1988—$392)	6,668	6,137
Inventories (Note 2)	14,055	11,061
Prepaid expenses	537	387
	23,802	19,272
Plant and property (Note 3)	2,427	1,716
	26,229	20,988

LIABILITIES AND SHAREHOLDER'S EQUITY	1989	1988
Current liabilities		
Accounts payable and accrued liabilities	9,333	7,259
Deferred revenue	2,729	1,809
Demand loan		400
	12,062	9,468
Employee termination benefits	2,300	1,870
Total liabilities	14,362	11,338
SHAREHOLDER'S EQUITY		
Capital stock (Note 6)	9,588	9,588
Retained earnings, per accompanying statement	2,279	62
	11,867	9,650
Commitments (Note 7)		
	26,229	20,988

See accompanying notes to financial statements.

On behalf of the Board:

W. R. TESCHKE
Director

H.M.F. WARLAND
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THERATRONICS INTERNATIONAL LIMITED—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for the nine month period ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Sales	46,782	32,992
Cost of goods sold	33,663	24,415
Operating margin	13,119	8,577
Operating expenses		
Marketing	3,330	2,302
Administration	4,862	3,138
Product support and development	2,370	2,410
	10,562	7,850
Operating income	2,557	727
Privatization costs		301
Net income (Note 5)	2,557	426

See accompanying notes to financial statements.

STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for the nine month period ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Retained earnings/AECL investment, beginning of period	62	5,631
Net income for the period	2,557	426
Dividends	(340)	
AECL investment during the period		3,593
Capitalization, July 1, 1988		(9,588)
Retained earnings, end of period	2,279	62

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for the nine month period ended December 31, 1988)
(in thousands of dollars)

	1989	1988
Operating activities		
Operating income	2,557	727
Privatization costs		(301)
Depreciation	520	336
Gain on disposal of equipment		(45)
	3,077	717
Increase in operating working capital (Note 9)	(251)	(2,639)
Cash provided by (used by) operating activities	2,826	(1,922)
Investing activities		
Acquisition of land and equipment	(1,231)	(527)
Proceeds from the disposal of equipment		142
Cash used in investing activities	(1,231)	(385)
Financing activities		
(Repayment) proceeds of demand loan	(400)	400
Payment of dividends	(340)	
Cash (applied to) provided from financing activities	(740)	400
Increase (decrease) in cash before AECL investment during the period	855	(1,907)
AECL investment during the period		3,593
Increase in cash during the period	855	1,686
Cash, beginning of period	1,687	1
Cash, end of period	2,542	1,687

See accompanying notes to financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THERATRONICS INTERNATIONAL LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989
(All dollar amounts are stated in thousands)

Theratronics International Limited ("Theratronics") is incorporated under the Canada Business Corporations Act and is subject to the Financial Administration Act and the Government Companies Operations Act. The primary business of Theratronics is the manufacture, sales and service of radiotherapy and related equipment and services to hospitals and medical institutions around the world. The Minister of State for Privatization has announced the government's intention to sell the Company to the private sector. No assessment of the potential impact of privatization has been made or reflected in the financial statements.

1. Accounting policies

Significant accounting policies are summarized below:

Plant and property

Plant and property is recorded at cost and depreciated on a straight-line basis over the estimated useful life of the underlying assets, as follows:

Site services	15 years
Building	25 to 30 years
Machinery and equipment	3 to 10 years

Inventories

Work-in-process and finished goods inventories are valued at the lower of cost and estimated net realizable value. Raw material, service inventory, and accelerator product parts are valued at the lower of cost and replacement cost. Cost is determined on a first-in first-out basis and includes material, labour and manufacturing overhead where applicable. Decay of radioactive inventory is expensed as it occurs.

Cobalt-60 inventory is recorded on discharge from reactors. The Company records advance payments, required under certain contractual circumstances, as in-reactor inventory.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Company's contributions to the plan are limited to matching the employees' contributions on account of current service. These payments are charged to income on a current basis and represent the total pension obligations of the Company.

Employee termination benefits

Employees are entitled to specific termination benefits defined under collective agreements and conditions of employment. The amount provided to cover this liability incudes a vested portion, covering employee service to date, and a non-vested portion covering anticipated future service and inflation. These benefits are recorded on the basis of actuarial assumptions as to future events.

Warranty provision

A provision is recorded for estimated warranty costs at the time of product sale.

Revenue recognition

Revenue from the sale of radiotherapy units and related equipment is recognized upon shipment. Revenue from field services is recognized at the time services are rendered. Revenue from service contracts is recognized on a straight-line basis over the term of the contract.

2. Inventories

	1989	1988
Service inventory	4,705	5,050
Manufacturing		
Raw materials	3,701	3,325
Work-in-process	2,597	1,780
Finished goods	1,289	906
In-reactor inventory	1,763	
	14,055	11,061

The radiotherapy industry demands timely response to customer needs for product and warranty service. Accordingly, the service inventory is maintained by the Company to provide an adequate service level to worldwide customers based on the Company's estimate of usage and the customers' anticipated level of service requirements.

3. Plant and property

	Cost	Accumulated depreciation	Net 1989	Net 1988
Land	304		304	69
Site service	314	174	140	168
Buildings	3,223	3,070	153	84
Machinery and equipment	5,320	3,490	1,830	1,395
	9,161	6,734	2,427	1,716

4. Related party transactions

(a) Theratronics International Limited was incorporated initially as a wholly-owned subsidiary of Atomic Energy of Canada Limited ("AECL"). Assets and liabilities were transferred from AECL to the Company in exchange for 10,000 common shares. Since the transaction occurred between companies under common control, a value of $9,588 was assigned to capital stock for accounting purposes representing the net book value of the assets and liabilities transferred. The effective date of these transactions was July 1, 1988. As of September 30, 1988, all of the outstanding common shares were sold to Canada Development Investment Corporation ("CDIC").

(b) AECL and Nordion International Inc. ("Nordion"), a corporation controlled by CDIC, provide the Company with services and cobalt sources. Total purchases of goods and services in the year were $3,703 (December 31, 1988—$2,737). At December 31, 1989, $738 of these purchases were included in accounts payable.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX 2—*Concluded*

THERATRONICS INTERNATIONAL LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

The Company provides Nordion with manufactured products and accelerator product support on behalf of AECL. Total sales of goods and services in the year were $7,372 (December 31, 1988—$5,601). At December 31, 1989, $1,013 of these sales were included in accounts receivable.

(c) The Company acquired 48% of the outstanding common shares and 100% of the preferred shares of Medical High Technology Inc. ("MHTI") located in Clearwater, Florida, by converting a fully provided for Note Receivable. The company does not expect earnings to be repatriated in excess of its original investment and as such, the investment is carried on the cost basis.

Total purchases from MHTI in 1989 were $1,438. At December 31, 1989, $173 of these purchases were included in accounts payable.

5. Income taxes

Initially the Company, as a division and then a subsidiary of AECL, was exempt from income taxes. However, as a wholly-owned subsidiary of CDIC, this exemption does not apply and the Company became subject to federal income taxes effective September 30, 1988. As a wholly-owned subsidiary of a Federal Crown Corporation, the Company is not subject to provincial income taxes.

The Company's expected income tax rate is the net Federal statutory rate (including surtax) of 29% less the applicable manufacturing and processing deduction of 2.5%. The 1989 effective tax rate is zero due to the utilization earned by the Company in the period April 1, 1988 to September 30, 1988 and the utilization of the currently deductible portion of the permanent differences related to the assets of the Company at the date it became subject to income taxes. Permanent differences totalling $2,937,296 were utilized to reduce taxable income to nil.

6. Capital stock

The authorized capital stock of the company consists of an unlimited number of no par valued common shares with issued and outstanding shares totalling 10,000.

7. Commitments

(a) Minimum lease payments in accordance with lease commitments are as follows:

1990	595
1991	557
1992	216
1993	152
Thereafter	65
	1,585

(b) The Company has a commitment, estimated at $21,000 to purchase cobalt 60 from AECL produced at its Chalk River nuclear laboratory to the year 2008.

(c) The Company has a commitment of approximately $5,000 to purchase CT-SIM units from MHTI over a two year period ending April 30, 1991.

8. Sales agents' remuneration

During the year ended December 31, 1989 the Company paid sales commissions totalling $1,597 to the following agents: Siemens A.G., Germany; Kostas Kanayannissa, Greece; Medtel Pty. Limited, Australia; Novelact (Medical) Limited, Hong Kong; Equipo Pare Hospititales SA, Mexico; IGE India, India; Kamsol Suksol Electric Co., Thailand; Tecnologia EM Radiocoa Ltda., Brazil; Sabbagh Wholesale Druggist, Jordan; Gemed Sistemas Medicos, Venezuela; Springport Taiwan Ltd., Taiwan; Korea General Trading Co., Korea; Watsons & Sons (E.M.) Limited, Nigeria; Radiotherapy-Medical Supply, Australia; M.L. Sethi, India; Alkan Establishment (Medical Division), Egypt; General Marketing and Manufacturing Co. Ltd., India; Bureautique Communications Organization Ltd., Channel Islands; Aristons (PVT) Ltd., Sri Lanka; General Medica de Columbia Ltd., Columbia; Medikal Teknik Elektronik Ltd., Turkey; L.H.S. Communications Ltd., Jamaica; Barons Technologies Inc., Korea; Rimpex S.A.R.L., Tunisia; Nairobi X-Ray Supplies Ltd., Kenya; Indexport do Ecudor cia Ltd., Ecuador; Hamco Commercial S.C.R.L., Peru; and Nuclital S.R.L., Italy.

9. Operation working capital

The changes in operating capital is comprised of:

	1989	1988
Accounts receivable	(531)	(1,706)
Inventories	(2,994)	713
Prepaid expenses	(150)	251
Accounts payable and accrued liabilities	3,633	(2,209)
Deferred revenue	(639)	132
Employee termination benefits	430	180
	(251)	(2,639)

10. Comparative figures

The comparative figures represent the combined revenues and expenses of the Company for the nine month period ended December 31, 1988 which includes the three-month period ended June 31, 1988 for its predecessor, Medical Products Division, a former division of AECL.

Certain 1988 figures have been reclassified to conform with the current year's statement presentation.

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Canada Harbour Place Corporation as at March 31, 1991 and the statements of operations, equity of Canada and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the articles and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 3, 1991 except for Note 1 for which the date is May 23, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990	LIABILITIES AND EQUITY OF CANADA	1991	1990
Cash	29	686	Accounts payable	424	401
Accounts receivable	784	387	Equity of Canada	65,242	66,961
Capital assets (Note 3)	64,853	66,289			
	65,666	67,362		65,666	67,362

Lease commitments and contingency (Notes 6 and 7).

Approved by the Board:

THOMAS RUST
Director

JIM GREEN
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenues		
Operating/utilities recoveries (Note 4)	3,497	3,218
Lease revenues		
Parking	1,593	1,445
Theatre	164	327
Promenade shops	126	115
Restaurant	66	88
Tenant administration fee	142	135
Interest	63	77
Marketing	58	55
Miscellaneous	31	26
	5,740	5,486
Expenses		
Operations		
Utilities	1,541	1,438
Common facilities	1,171	1,077
Central plant	387	405
Tenants work requests	287	249
Insurance	198	196
Shared areas	152	145
	3,746	3,510
Administration, public relations and other (Note 5)	1,712	1,995
Amortization	2,001	1,967
	7,459	7,472
Net cost of operations	1,719	1,986

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Cash provided by (used for) operations		
Net cost of operations	(1,719)	(1,986)
Item not requiring cash		
Amortization	2,001	1,967
Changes in other components of working capital	(374)	77
	(92)	58
Cash used for investing activities		
Additions to capital assets	565	210
Decrease in cash during the year	657	152
Cash and short-term investments		
Beginning of year	686	838
End of year	29	686

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Capital stock		
Contributed capital		
Balance at beginning of year	66,961	68,947
Net cost of operations	1,719	1,986
Balance at end of year	65,242	66,961

CANADA HARBOUR PLACE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority, objectives and discontinuation

Canada Harbour Place Corporation was incorporated in 1982 under the Canada Business Corporations Act. The Corporation is an agent Crown corporation and is included in Part I of Schedule III to the Financial Administration Act. The only three shares issued are all held in right of Canada by the Minister of Transport.

The objectives of the Corporation are to promote the presence of the Federal Government in Vancouver, B.C., be financially self sufficient, and manage real property at Canada Place in Vancouver. For this purpose it designed, constructed and manages Canada Place which includes The Vancouver Trade and Convention Centre, a cruise ship terminal, a parking garage, a theatre and restaurant, infrastructure of a hotel, and various commercial and public facilities.

In accordance with a lease agreement with the Province of British Columbia, the Corporation transferred the administration and maintenance of the Trade and Convention Centre in Canada Place including pre-function areas, meeting rooms and banquet facilities, for a term of 20 years with renewal options for three successive similar terms.

On February 20, 1990 the Government announced in its 1990-91 Federal Budget that it will proceed with the necessary legislation to wind up the Corporation in an orderly fashion and transfer its assets and functions to another entity. Consequently, Bill C-8, Crown Corporations Dissolution or Transfer Authorization Act, was tabled in the House of Commons and passed third reading on May 23, 1991. This Bill authorized the Minister of Transport to sell or dispose of all the shares of the Corporation on terms and conditions to be approved by the Governor in Council. The effective date of the coming into force of the provisions of the Bill will also be fixed by order of the Governor in Council.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the Corporation are as follows:

Capital assets and amortization

All expenditures, including those for acquisition, design, construction and administration for the permanent structures at Canada Place, were capitalized at the time the facility was fully developed.

Amortization is calculated on a straight-line basis based on the estimated useful lives of the assets. The building is amortized over 40 years, while furniture, fixtures and equipment are amortized over 20 years.

Income taxes

The Corporation is exempt from any liability for income taxes.

Retirement savings plan

Under a group retirement savings plan, a trust was established with a private sector organization to accumulate contributions to provide a retirement income for long-term employees through individually registered retirement savings plans. The Corporation has agreed to make non contributory payments, which are recognized annually, ranging from 5% to 10% of the annual salary for each of these employees.

Operations revenues and expenses

Operations revenues and expenses relate to the management of Canada Place including the leasing of these facilities to various tenants. Central plant and utilities include electricity, natural gas, oil, labour and supplies used to supply power, water, air conditioning and heat for the facility. Common facilities and shared areas include labour, security, engineering and material used to provide the tenants with services as outlined in various leases and agreements.

3. Capital assets

	1991			1990
	Cost	Accumulated amortization	Net	Net
	(in thousands of dollars)			
Building	65,671	6,563	59,108	60,730
Furniture, fixtures and equipment	7,059	1,314	5,745	5,559
	72,730	7,877	64,853	66,289

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

4. Operating/utilities recoveries

Operating cost recoveries include amounts recovered from the Corporation's tenants for operating expenses, central plant and utilities. During the year, these costs exceeded the associated recoveries by $249,000 (1990—$292,000). This is caused by the Corporation incurring expenses in areas for which it is solely responsible, and cannot charge to its tenants, under the various leases and agreements.

5. Administration, public relations and other expenses

	1991	1990
	(in thousands of dollars)	
Advertising and promotion	618	661
Salaries	385	399
Imax projection system lease	190	180
Promenade shops	163	473
Legal and professional	117	42
Office rental	114	125
Repair and maintenance	42	24
Travel	36	46
Communications	34	27
Miscellaneous	13	18
	1,712	1,995

6. Lease commitments

The Corporation has entered into a 20 year lease agreement in effect from 1987 for the Imax projection system with a minimum total payment of $3 million. The minimum annual lease payment for the years 1991-92 to 1995-96 will be $199,000. The agreement provides for annual escalation at the rate of the Consumer Price Index.

The Corporation has entered into contracts for exterior and interior facility cleaning aggregating $163,000 for the period April 1, 1991 to March 31, 1992.

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

7. Contingency

Employees may be entitiled to termination benefits under conditions of their employment contracts dependent on how the corporation proceeds to wind up its operations. Accordingly no accrual of termination benefits has been set up. The estimated liability at March 31, 1991 for the maximum amount of such termination benefits is $179,000.

8. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Corporation enters into transactions with departments, agencies and Crown corporations in the normal course of business.

CANADA LANDS COMPANY LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited, in accordance with generally accepted auditing standards, the balance sheet of Canada Lands Company Limited as at March 31, 1991. In my opinion, it presents fairly, in all material respects, the financial position of the corporation at that date in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the articles and by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990	SHAREHOLDER'S EQUITY	1991	1990
	$	$		$	$
Investments (Notes 2(a), (b) and 6)			Capital stock (Note 2(c))		

Approved by the Board:

LARRY O'TOOLE
President

CANADA LANDS COMPANY LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1991

1. Authority and activities

The Canada Lands Company Limited, an agent Crown corporation, originally named Public Works Lands Company Limited, was incorporated under the Companies Act in 1956. It was added to Schedule C to the Financial Administration Act in 1979 and listed as a parent Crown corporation in 1984 in Part I of Schedule III to the Financial Administration Act.

The corporation has, by virtue of its letters patent of incorporation, the power to acquire, purchase, lease, hold, improve, manage, exchange, sell, turn to account or otherwise deal in or dispose of real or personal property or any interest therein. However, it has been used only to hold, in trust for other departments, certain leasehold interests in two properties in London, England, and two properties on Indian reserves in Canada. Funding for these leases is borne by other departments.

2. Significant accounting policies

(a) Investments in subsidiaries

The corporation wholly owns the following three subsidiary corporations:

Canada Lands Company (Mirabel) Limited
Canada Lands Company (Vieux-Port de Québec) Inc.
Old Port of Montreal Corporation Inc.

The shares have been acquired in consideration of services rendered.

(b) Exclusion of subsidiaries from consolidation

The financial statements of the subsidiaries are excluded from consolidation because increases in their equity are not likely to accrue to the parent.

(c) Capital stock

The corporation is authorized to issue three shares which shall not be transferred to any person other than a person approved by the Minister of Public Works. The authorized shares have been issued in consideration of services rendered and are held in trust for Her Majesty in right of Canada by the Minister of Public Works.

3. Financial statement presentation

The corporation has not been involved in any financial transactions. As a result, the balance sheet has nil balances and no other financial statement is presented.

4. Related party transactions

The Department of Public Works provides the corporation, without charge, with such executive and administrative functions as are required for its operations.

5. Information on certain wholly-owned subsidiaries

Canada Lands Company (Vieux-Port de Québec) Inc. ceased operations effective March 31, 1988. However, a decision has yet to be taken with respect to formal dissolution of the corporation pending the resolution of certain legal matters.

Canada Lands Company (Mirabel) Limited ceased operations effective March 31, 1991. Authority has been granted in accordance with paragraphs 91(3)(b) and 91(1)(e) of the Financial Administration Act to dispose of all or substantially all of its assets and to procure its dissolution.

6. Canada Museums Construction Corporation Inc. (CMCC)

The corporation holds two out of the three issued shares of the Canada Museums Construction Corporation Inc. (CMCC). The third share is held by the Minister of Public Works. However, control of CMCC lies with the Minister of Public Works through a shareholders' agreement.

Bill C-8, an Act to provide for the dissolution or transfer of certain Crown corporations and to amend certain Acts in consequence thereof, was passed by the House of Commons on May 23, 1991 and is awaiting Senate approval. Among other things, the Act provides for the transfer of the remaining CMCC share to Canada Lands Company Limited.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1991. This financial statement is the responsibility of the Corporation's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this balance sheet presents fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Cash and temporary investments	8,815	8,815
Accounts receivable (Note 2)	503,978	504,408
	512,793	513,223

LIABILITIES	1991	1990
	$	$
Accounts payable	1,750	5,410
Due to Minister of Public Works (Note 3)	27,098	23,868
Due to Receiver General for Canada	280,535	280,535
	309,383	309,813
SHAREHOLDER'S EQUITY		
Capital stock (Note 4)		
Contributed surplus	178,250	178,250
Retained earnings	25,160	25,160
	512,793	513,223

Approved by the Board:

JEAN-GUY HÉBERT
Director

CANADA LANDS COMPANY LIMITED—*Concluded*

APPENDIX—*Concluded*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

NOTES TO THE BALANCE SHEET
AS AT MARCH 31, 1991

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation has been responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfilled this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the capital assets for the benefit of Her Majesty.

On May 26, 1988, by order of the Governor General in Council, the Minister of Public Works was authorized to terminate the said agreement. Since April 1st, 1988, the management of the Corporation's affairs has been assumed by the Department of Public Works.

From February 9, 1984 to February 27, 1986, the Corporation was responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which had been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council on February 9, 1984. This property was retroceded on February 27, 1986.

2. Accounts receivable

The accounts receivable include the following amounts:

	$
Public services organization	466,430
Others	37,548
	503,978

The amount receivable from the public services organization is for specific work carried out by the Corporation during the year 1982-83. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The work is completed for all practical purposes. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost.

3. Due to Minister of Public Works

	$
Balance at beginning of the year	23,868
Payments made by Public Works to settle accounts payable by the Corporation	3,660
Collection made by Public Works of an account receivable by the Corporation	(430)
Balance at end of the year	27,098

4. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor General in Council. The authorized share has been issued in consideration of services rendered.

5. Contingencies

The Corporation and the corporation Québec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging in 1984 of a festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, because of poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from these leases and from other activities, for a total of approximately $1.4 million, and more may be received. The Department of Public Works assumes the settlement of these claims.

CANADA LANDS COMPANY (MIRABEL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1991 and the statements of transactions and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990	LIABILITIES	1991	1990
	$	$		$	$
Cash	470,240	689,608	Accounts payable	68,689	61,681
Accounts receivable		141,977	Due to Minister of Public Works (Note 4)	19,184	32,522
Mortgage loan receivable (Note 3)	101,700	118,650	Due to Department of Public Works	145,320	128,858
			Due to Airports Revolving Fund (Note 5)	72,893	121,964
			Deposits on sales of properties awaiting approval	1	200,906
			Due to Receiver General for Canada (Note 6)	265,853	404,304
				571,940	950,235
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 7)		
	571,940	950,235		571,940	950,235

Approved by the Board:

JOCELYNE OUELLETTE
Director

ROBERT LEMAY
Director

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Services provided by the Department of Public Works	657,066	715,210
Professional services	159,598	106,324
Public utilities	65,630	65,154
Materials and maintenance contracts	40,300	47,026
General	36,700	13,900
Property appraisal	28,265	409,349
Office supplies	17,235	25,378
Vehicles and related expenses	8,041	8,588
Hospitality and public relations	7,174	5,332
Rentals	6,009	7,956
Establishment of cadastres		340,884
	1,026,018	1,745,101
Cost of festivities to highlight the completion of the activities of the Corporation (Note 8)	169,000	
	1,195,018	1,745,101
Agricultural investment acceleration program		
Contributions	433,888	121,120
Professional services and related expenses	43,450	29,910
	477,338	151,030
Total of expenditures	1,672,356	1,896,131
Proceeds from other than the direct use of capital assets		
Interest	93,269	101,417
Net expenditures	1,579,087	1,794,714
Net expenditures to be funded by the Airports Revolving Fund (Note 5)	1,429,271	1,332,236
Net expenditures to be funded by the Minister of Public Works (Note 4)	149,816	462,478
Cumulative net expenditures since April 9, 1981	68,299,899	66,720,812
Proceeds from the direct use of capital assets		
Sales of properties (after deducting leasehold improvements reimbursed to tenants)	995,710	1,430,661
Rentals	168,661	151,702
Total to be remitted (Note 6)	1,164,371	1,582,363
Cumulative direct proceeds since April 9, 1981	71,031,246	69,866,875
Excess of direct proceeds over net expenditures		
For the year	(414,716)	(212,351)
Cumulative since April 9, 1981	2,731,347	3,146,063

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Proceeds from the direct use of capital assets	1,164,371	1,582,363
Proceeds from other than the direct use of capital assets	93,269	101,417
Remittances to the Consolidated Revenue Fund	(1,302,822)	(1,574,550)
Operating expenditures incurred for goods received or services rendered	(1,195,018)	(1,745,101)
Agricultural investment acceleration program	(477,338)	(151,030)
	(1,717,538)	(1,786,901)
Decrease in accounts receivable	141,977	4,412
Increase (decrease) in accounts payable	7,008	(229,297)
Increase (decrease) in the amount due to Department of Public Works	16,462	(195,404)
Increase (decrease) in deposits on sales of properties awaiting approval	(200,905)	38,009
	(1,752,996)	(2,169,181)
Investing activities		
Decrease in mortgage loan receivable	16,950	16,950
Financing activities		
Advances received from the Airports Revolving Fund (net of reimbursement)	1,380,200	1,454,200
Parliamentary appropriations (net of reimbursement)	136,478	1,012,399
	1,516,678	2,466,599
Increase (decrease) in cash during the year	(219,368)	314,368
Cash at beginning of the year	689,608	375,240
Cash at end of the year	470,240	689,608

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the capital assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales program; the Privy Council authorized on June 11, 1985 an agricultural investment acceleration program and the resumption of sales under revised terms and conditions, approved by the Treasury Board.

Since March 25, 1988, under the terms of specific service agreements, the Department of Public Works provides the Corporation with personnel and also professional and maintenance services.

Following an agreement between the Minister of Transport and the Minister of Public Works for the management by the latest of the ultimate operational zone of the Mirabel Airport, under the responsibility of the Minister of Transport, the Corporation and the Department of Transport have signed a protocol of understanding for the period April 1, 1990 to March 31, 1991. This protocol of understanding deals with the implementation and administration of a Long-Term Leasing Program and the Agricultural Renewal Program for the ultimate operational zone of Mirabel Airport. The costs incurred for these programs are reimbursed to the Corporation by Airports Revolving Fund of the Department of Transport.

On April 25, 1991, the Governor General in Council has authorized:

- —the Minister of Public Works to terminate the agreement between Her Majesty in Right of Canada and the Corporation whereby the Corporation was given responsibility for establishing and managing a land disposal program at Mirabel;
- —Canada Lands Company Limited to procure the dissolution of the Corporation in accordance with paragraph 91(1)(e) of the Financial Administration Act;
- —the Corporation to sell or otherwise dispose of all or substantially all of its assets in accordance with paragraph 91(3)(b) of the Financial Administration Act.

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of capital assets, are reimbursable to the Corporation. Proceeds from the direct use of capital assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between advance payments received and net reimbursable expenditures are recorded in the balance sheet as due from or due to the Minister of Public Works, or due from or due to Airports Revolving Fund, if applicable.

(b) Contributions

Financial assistance under the agricultural investment acceleration program is recorded in the expenditures of the year in which the eligible work is carried out.

(c) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

3. Mortgage loan receivable

The Corporation granted a mortgage loan of $152,550, bearing no interest, to a municipality on the sale of a property. The loan is reimbursable on the basis of nine annual instalments of $16,950 starting from April 1, 1988.

4. Due to (due from) Minister of Public Works

	1991	1990
	$	$
Balance at beginning of the year	32,522	(517,399)
Net expenditures	(149,816)	(462,478)
	(117,294)	(979,877)
Parliamentary appropriations		
Funds drawn from Vote 5 of the Department of Public Works	169,000	495,000
Funds drawn from Vote 25 of the Department of Public Works for Canada Lands Company (Mirabel) Limited		752,733
Reimbursement of the unused portion of parliamentary appropriations drawn in previous years	(32,522)	(235,334)
	136,478	1,012,399
Balance at end of the year	19,184	32,522

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991—*Concluded*

5. Due to Airports Revolving Fund

	1991	1990
	$	$
Balance at beginning of the year	121,964	
Advance payments received (net of reimbursement)	1,380,200	1,454,200
	1,502,164	1,454,200
Less expenditures for the year		
Operating		
Services provided by the Department of Public Works	614,266	454,893
Professional services	134,598	53,162
Public utilities	61,845	32,577
Materials and maintenance contracts	39,300	23,513
General	36,700	6,950
Property appraisals	28,265	398,030
Office supplies	15,735	12,689
Vehicles and related expenses	8,041	4,294
Hospitality and public relations	7,174	2,666
Rentals	6,009	3,978
Establishment of cadastres		339,234
	951,933	1,331,986
Agricultural investment acceleration program		
Contributions	433,888	
Professional services and related expenses	43,450	250
	1,429,271	1,332,236
Balance at end of the year	72,893	121,964

6. Due to Receiver General for Canada

	1991	1990
	$	$
Balance at beginning of the year	404,304	396,491
Direct proceeds	1,164,371	1,582,363
	1,568,675	1,978,854
Remittances to the Consolidated Revenue Fund through		
Department of Public Works	1,083,287	1,429,789
Airports Rovolving Fund	219,535	144,761
	1,302,822	1,574,550
Balance at end of the year	265,853	404,304

7. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor General in Council. The authorized share has been issued in consideration of services rendered.

8. Cost of festivities to highlight the completion of the activities of the Corporation

On September 15, 1990, the Corporation offered public festivities to highlight the upcoming completion of its mandate. This event had been approved by the Minister of Public Works. The costs incurred, set at $169,000 after deducting $5,500 of contributions received from other entities, has been financed from Vote 5 of the Department of Public Works.

9. Contingencies

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

In connection with its regular operations, the Corporation is the defendant in certain pending claims. It is the opinion of management that these claims are not founded and no provision was recorded in that effect.

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation as at December 31, 1990 were prepared by Management in accordance with the accounting policies, consistently applied, as described in the notes to the financial statements. The financial statements of the Corporate Account, Minister's Account, the Mortgage Insurance Fund and other Insurance and Guarantee Funds have been presented separately to preserve their identity and provide meaningful information concerning the Corporation's distinct business activities. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that Management fulfils its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with Management, internal audit staff and the independent external auditors to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditors and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the joint external auditors, Robert D. Hepburn, CA, of the firm Deloitte & Touche and Kenneth M. Dye, FCA, Auditor General of Canada. Their reports offer an independent opinion on the financial statements to the Minister of State (Housing).

E.A. Flichel
President and Chief Executive Officer

Karen Kinsley
Vice-President, Finance

FINANCIAL STATEMENTS DECEMBER 31, 1990

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada. Loans and Investments exist in all three planning elements: Market Housing, Social Housing and Housing Support with the major emphasis (approximately 75%) on Social Housing projects.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the Government of Canada. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified operating costs. The funding for these activities is provided for in Main and Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of the Appropriations Act together with Statutory Authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned. Grants, contributions and subsidies are delivered within the three planning elements: Market Housing, Social Housing and Housing Support. In these endeavours, approximately 95% of the total activity relates to Social Housing initiatives.

Funds Administered

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages, and thereby increasing the access to housing by Canadians. The Mortgage Insurance Fund and the Mortgage-backed Securities Guarantee Fund support Market Housing Initiatives.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have audited the balance sheet of the Canada Mortgage and Housing Corporation, Corporate Account as at December 31, 1990, and the statements of operations and reserve fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our audit of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act and the by-laws of the Corporation.

Robert D. Hepburn, CA
of the firm Deloitte & Touche

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 28, 1991

CORPORATE ACCOUNT

BALANCE SHEET DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Loans and investments (Note 2)	8,946,559	9,057,866
Accounts receivable	7,157	12,327
Due from the Minister (Note 3)	35,316	120,450
Deferred income taxes	4,675	1,958
Assets under capital lease (Note 4)	38,982	
Business premises and equipment (Note 5)	19,348	17,254
Other assets	4,745	2,754
	9,056,782	9,212,609

LIABILITIES	1990	1989
Borrowings from the Government of Canada (Note 6)	8,702,618	8,819,075
Obligation under capital lease (Note 7)	38,803	
Cheques issued in excess of funds on deposit	153,626	214,439
Accounts payable and accrued liabilities (Note 8)	77,669	63,031
Due to the Receiver General for Canada	31,261	61,044
Due to Funds Administered	2,805	5,020
	9,006,782	9,162,609
CAPITAL AND RESERVE FUND		
Capital		
Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund (Note 9)	25,000	25,000
	9,056,782	9,212,609

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Interest earned	788,061	809,475
Interest expense	737,487	759,681
Margin on financing operations	50,574	49,794
Real estate sales	9,711	35,551
Cost of real estate sold	5,939	14,331
Gain on real estate	3,772	21,220
Other income	20,458	21,637
Income before operating expenses	74,804	92,651
Operating expenses (Note 10)	31,680	29,845
Income before taxes	43,124	62,806
Taxes (Note 11)	31,920	32,304
Net income	11,204	30,502
Reserve Fund, beginning of year	25,000	25,000
	36,204	55,502
Transferred to the Receiver General for Canada	11,204	30,502
Reserve Fund, end of year	25,000	25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Net income	11,204	30,502
Add: net change in accrued interest	2,049	3,080
Amortization	2,855	2,802
Deferred income taxes	(2,717)	(4,310)
	13,391	32,074
Change in due to the Receiver General for Canada	(40,987)	(26,353)
Change in due to/from Funds Administered	(2,215)	5,119
Change in due from the Minister	85,134	(94,406)
Change in accounts receivable	5,170	(229)
Change in accounts payable	14,638	6,558
Change in other assets	(1,991)	388
	73,140	(76,849)
Investment activities		
Repayment of loans and investments	385,143	462,758
Additions to loans and investments	(277,302)	(277,456)
Increase in assets under capital lease	(38,982)	
Additions to business premises and equipment	(4,949)	(3,272)
	63,910	182,030
Financing activities		
Borrowings from the Government of Canada	284,000	280,000
Repayment of borrowings from the Government of Canada	(399,040)	(467,309)
Increase in obligation under capital lease	38,803	
	(76,237)	(187,309)
Increase (decrease) in cash	60,813	(82,128)

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Summary of accounting policies

(a) Basis of presentation

Financial statements for the Corporate Account are presented separately from the Minister's Account and each of the Funds Administered.

The Corporate Account is in accordance with generally accepted accounting principles.

(b) Loans

Loans under certain programs give rise to interest rate losses which are recoverable from the Minister.

If loans contain forgiveness clauses, such forgiveness is recorded and recovered from the Minister when the loans are advanced.

No provisions are made for possible losses on loans as losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(c) Federal-provincial agreements

Loans and investments are made under various cost-sharing agreements with the provinces and territories to encourage development of rental housing, land assembly, cooperative housing, rural and native housing and housing rehabilitation.

Only the Corporation's share of costs plus capitalized interest are reflected in these statements.

The Corporation's share of subsidies and losses related to these agreements is recovered from the Minister.

Gains on the sale of land assembly projects are recognized as income in the Corporate Account.

(d) Real estate

Real estate includes vacant land and properties acquired directly by the Corporation, or through the Government of Canada at no cost, or through default on uninsured loans.

All real estate is recorded at cost which includes acquisition costs and any modernization and improvement costs.

Holding costs, including interest, on real estate acquired directly by the Corporation are capitalized up to appraised values after which the costs are expensed in the Corporate Account. Gains or losses on the disposal of these properties are recorded in the Corporate Account. Losses resulting from permanent declines in the value of property are recognized in the year in which they are identified.

Holding costs, including interest, on real estate acquired through the Government of Canada at no cost, or through default on uninsured loans, are capitalized. Gains or losses on the disposal of these properties are paid to or recovered from the Minister. All net operating losses on real estate are recovered from the Minister.

(e) Amortization

Buildings included as real estate in Loans and Investments are amortized on a straight-line basis over an expected useful life of normally fifty years.

Assets Under Capital Lease, Business Premises and Equipment are amortized on a diminishing balance basis over the estimated useful life of the asset. Leasehold improvements are amortized on a straight-line basis.

(f) Pension costs and obligations

The cost of pension benefits earned by employees is charged to income as services are rendered. Adjustments arising from pension plan amendments, experience gains and losses and changes in assumptions are amortized over the expected average remaining service life of the employee group.

(g) Comparative figures

The 1989 comparative figures have been reclassified to conform to the 1990 statement presentation.

2. Loans and investments

	1990	1989
	(in thousands of dollars)	
Loans	4,443,082	4,645,961
Federal-provincial agreements		
Loans	2,789,576	2,807,697
Investments in housing projects	1,636,921	1,540,278
Land assembly projects	24,847	21,332
	4,451,344	4,369,307
Real estate		
Investments in housing projects	17,246	13,359
Land	34,887	29,239
	52,133	42,598
Total loans and investments	8,946,559	9,057,866

3. Due from the Minister

	1990	1989
	(in thousands of dollars)	
Expenditures	1,886,122	1,687,031
Due from the Minister, beginning of year	120,450	26,044
	2,006,572	1,713,075
Recoveries	1,971,256	1,592,625
Due from the Minister, end of year	35,316	120,450

4. Assets under capital lease

	Rate	Cost	Accumulated amortization	Net book value 1990	Net book value 1989
	%	(in thousands of dollars)			
Building	4	29,809		29,809	
Leasehold improvements	10	9,173		9,173	
Total		38,982		38,982	

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

5. Business premises and equipment

	Rate	Cost	Accumulated amortization	Net book value 1990	Net book value 1989
	%	(in thousands of dollars)			
Land		171		171	171
Buildings	5	15,149	6,460	8,689	7,360
Equipment	8, 20 or 30	31,207	22,070	9,137	8,304
Leasehold improvements	20	6,926	5,575	1,351	1,419
Total		53,453	34,105	19,348	17,254

Amortization in 1990 was $2.9 million (1989—$2.8 million).

6. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of the Canada Mortgage and Housing Corporation Act and the National Housing Act to finance loans and investments. The interest rates on these debentures or interim receipts vary from 2.00% to 17.96%. The terms are up to 50 years. The payments scheduled for the next five years are:

	(in thousands of dollars)
1991	226,800
1992	236,800
1993	237,200
1994	193,700
1995	173,000

7. Obligation under capital lease

A twenty-five year long-term lease, commencing October 1, 1990 (which for accounting purposes is treated as a capital lease), reflects the cost of the building and leasehold improvements undertaken to consolidate National Office operations in one location. The annual lease payments are $5.2 million for the first 10 years and $3.6 million for the remaining 15 years.

At the termination of the lease, the Corporation assumes ownership of the building at a cost of one dollar.

The minimum lease payments are:

	(in thousands of dollars)
1991 to 1995	25,844
Thereafter to year 2015	79,058
Total future minimum lease payments	104,902
Less interest at 11.77 and 11.57%	66,099
Present value of minimum lease payments	38,803

Interest expense in 1990 was $1.1 million.

8. Employee benefits

Employees are entitled to certain termination benefits. The cost of these benefits is charged to income as earned. The total liability at December 31, 1990 was $19.7 million (1989—$20.1 million). These employee benefits are part of Accounts Payable and Accrued Liabilities.

9. Reserve Fund

Net income or loss is transferred to the Reserve Fund, which is limited by Order-in-Council to $25 million. Any excess is paid to the Receiver General for Canada.

10. Operating expenses

The operating expenses of the Corporation are allocated on the basis of staff utilization as follows:

	1990	1989
	(in thousands of dollars)	
Corporate Account	31,680	29,845
Minister's Account	107,918	106,960
Funds Administered	78,964	70,965
Total	218,562	207,770

11. Taxes

Income tax is 38% of taxable income. The Large Corporations Tax of 0.175% of taxable capital which began July 1, 1989, is $15.2 million in 1990 (1989—$7.7 million).

12. Commitments

(a) Loans and investments

Commitments outstanding for loans and investments amounted to $231.0 million at December 31, 1990 (1989—$273.3 million).

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

(b) Operating leases

Minimum rental payments scheduled over the next five years on business premises and equipment under long-term non-cancellable leases are:

	1991	1992	1993	1994	1995	Total
			(in thousands of dollars)			
Business premises	6,849	5,646	5,342	4,248	2,389	24,474
Equipment	9,147	8,192	7,412	6,559	30	31,340
Total	15,996	13,838	12,754	10,807	2,419	55,814

13. Contingent liabilities

In 1982, the Corporation became defendant, solely or jointly, in legal claims regarding urea formaldehyde foam insulation totalling approximately $48.9 million. There are other legal claims against the Corporation of $4.1 million at the end of 1990 (1989—$4.1 million). Due to the uncertainty of the outcome of these events, no provision for loss has been made. Should costs arise as a result of these actions, they would be expensed when determined.

14. Interest capitalized

The amount of interest capitalized in 1990 was $2.2 million (1989—$1.9 million).

15. Pension plan

The Corporation maintains an indexed, defined benefit pension plan. Retirement benefits are based on the average salary in any best five year period and the number of years of service.

The accrued pension benefits are determined using the projected benefits method prorated on service. The pension valuation and cost in 1990 reflect management's best estimates based on expected investment yields, salary escalation, mortality of members and the ages at which members retire.

The Corporation's funding policy is to contribute the amount required to provide for current benefits attributed to service and to pay the unfunded pension plan liabilities over periods permitted by regulatory authorities.

Based on the actuarial valuation at January 1, 1990 and using management's best estimates, the status of the plan at December 31, 1990 was:

	1990	1989
	(in thousands of dollars)	
Net assets available for benefits	472,443	447,394
Actuarial value of accrued pension benefits	472,036	441,942
Excess of net assets over actuarial value of accrued pension benefits	407	5,452

Annual pension cost includes:

	1990	1989
	(in thousands of dollars)	
Current service costs	9,616	7,568
Government pension plans	1,669	1,537
Early retirement program		3,000
Amortization of past experience gains and losses	(623)	(644)
Total	10,662	11,461

16. Interest loss recoveries

The Corporation was authorized by the Government of Canada to approve certain loans and investments at a negative interest margin and to recover the loss from the Minister. The interest loss recovered is included in interest income. The recoveries by program are:

	1990	1989
	(in thousands of dollars)	
Market housing	39,753	50,253
Social housing	19,628	19,171
Housing support	981	1,037
Total	60,362	70,461

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have audited the Canada Mortgage and Housing Corporation, Minister's Account—Statement of Expenditures and Recoveries for the year ended December 31, 1990. This financial statement is the responsibility of the Corporation's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, this financial statement presents fairly, in all material respects, the expenditures for and recoveries from the Minister for the year ended December 31, 1990 in accordance with the accounting policy described in Note 1 to this financial statement.

Robert D. Hepburn, CA
of the firm Deloitte & Touche

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 28, 1991

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Expenditures		
Market housing	67,484	76,849
Social housing	1,671,268	1,469,792
Housing support	13,029	12,699
Fees paid to delivery agents	26,423	20,731
Operating expenses	107,918	106,960
	1,886,122	1,687,031
Due from the Minister, beginning of year	120,450	26,044
	2,006,572	1,713,075
Recoveries	1,971,256	1,592,625
Due from the Minister, end of year	35,316	120,450

See accompanying notes.

MINISTER'S ACCOUNT

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1990

1. Summary of accounting policies

   (a) Basis of presentation

   The financial statements for the Minister's Account is presented separately from those of the Corporate Account and each of the Funds Administered.

   (b) Accruals

   No accruals are made at December 31 in this account. The year-end for the Government of Canada is March 31, at which time accruals will be recorded in accordance with Treasury Board Guidelines and reported in the Public Accounts of Canada. Expenditures made on behalf of the Minister of State (Housing) are recorded as recoverable when disbursed.

   (c) Comparative figures

   The 1989 comparative figures have been reclassified to conform to the 1990 statement presentation.

2. Contingent liabilities

   In 1982, the Corporation became defendant, solely or jointly, in legal claims regarding urea formaldehyde foam insulation totalling approximately $48.9 million. It is uncertain if costs arising from these actions could be charged to the Government of Canada. There were other legal claims of $7.2 million at the end of 1990 (1989—$14.2 million), which if successfully held against the Corporation, could result in charges to the Minister's Account. Due to the uncertainty of the outcome of these events, no provision for losses has been made. Should costs arise as a result of these actions, they would be charged when determined.

3. Operating expenses

   Operating expenses allocated by the Corporation to the Minister's Account in 1990 were $107.9 million (1989—$107.0 million).

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have audited the balance sheets of the Funds Administered by Canada Mortgage and Housing Corporation: Mortgage Insurance Fund, Mortgage-backed Securities Guarantee Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1990, and the statements of operations and surplus for the year then ended. We have also audited the statements of changes in financial position of the Mortgage Insurance Fund and the Mortgage-backed Securities Guarantee Fund for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of these funds as at December 31, 1990 and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our audit of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act and the by-laws of the Corporation.

Robert D. Hepburn, CA
of the firm Deloitte & Touche

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 28, 1991

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

BALANCE SHEET DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Accounts receivable	1,247	1,070
Due from Canada Mortgage and Housing Corporation	2,501	4,620
Investment in securities (Note 2)	935,663	728,107
Mortgages	45,208	47,608
Real estate	121,621	125,086
	1,106,240	906,491

LIABILITIES	1990	1989
Accounts payable and accrued liabilities	7,466	7,253
Provision for claims	282,255	203,879
Unearned premiums	611,034	592,238
Premium deficiency	41,100	55,734
	941,855	859,104
SURPLUS		
Unappropriated surplus	98,385	47,387
Appropriated surplus (Note 3)	66,000	
	164,385	47,387
Total liabilities and surplus	1,106,240	906,491

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Earned premiums	172,283	135,687
Application fees	17,015	20,821
Income from investments	87,815	61,614
Other	5,665	2,219
	282,778	220,341
Expenses		
Loss on claims	23,880	2,466
Issuance	50,319	48,345
Operating expenses	27,839	21,967
Adjustment to provision for claims	78,376	36,942
	180,414	109,720
Earnings	102,364	110,621
Adjustment to premium deficiency	14,634	52,867
Net earnings	116,998	163,488
Unappropriated surplus		
Balance, beginning of year	47,387	(116,101)
Transfer to appropriated surplus (Note 3)	(66,000)	
Balance, end of year	98,385	47,387
Appropriated surplus		
Balance, beginning of year		
Transfer from unappropriated surplus	66,000	
Balance, end of year	66,000	
Total surplus	164,385	47,387

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Premiums received	191,079	201,959
Application fees	17,015	20,821
Investment income received	72,761	56,553
Claims paid	(97,799)	(111,225)
Proceeds from sales of real estate	67,735	117,425
Operating expenses	(77,469)	(70,759)
Other	12,715	10,607
	186,037	225,381
Investment activities		
Investment in securities	(188,156)	(220,169)
Increase (decrease) in due from		
Canada Mortgage and Housing Corporation	(2,119)	5,212

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE-BACKED SECURITIES GUARANTEE FUND

BALANCE SHEET DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES AND SURPLUS	1990	1989
Due from Canada Mortgage and Housing Corporation	45	185	Unearned guarantee fees	8,080	5,565
Investment in securities (Note 2)	11,382	6,158	Surplus	3,347	848
Deferred operating expenses		70			
	11,427	6,413		11,427	6,413

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
MORTGAGE-BACKED SECURITIES GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Earned guarantee fees	1,727	877
Application fees	549	543
Income from investments	969	401
	3,245	1,821
Expenses		
Operating expenses	746	610
Net earnings	2,499	1,211
Surplus (deficit), beginning of year	848	(363)
Surplus, end of year	3,347	848

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE-BACKED SECURITIES GUARANTEE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Guarantee fees received	4,242	4,161
Application fees	549	543
Investment income received	424	222
Operating expenses	(676)	(600)
	4,539	4,326
Investment activities		
Investment in securities	(4,679)	(4,419)
Decrease in due from Canada Mortgage and Housing Corporation	(140)	(93)

See accompanying notes.

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Investment in securities (Note 2)	1,329	1,188
Due from Canada Mortgage and Housing Corporation	10	
Mortgages	4	4
	1,343	1,192

LIABILITIES AND SURPLUS	1990	1989
Due to Canada Mortgage and Housing Corporation		5
Surplus	1,343	1,187
	1,343	1,192

See accompanying notes.

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Income from investments	150	123
Other	8	9
	158	132
Expenses		
Claims and operating expenses	2	15
Net earnings	156	117
Surplus, beginning of year	1,187	1,070
Surplus, end of year	1,343	1,187

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

BALANCE SHEET DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Investment in securities (Note 2)	5,474	3,920
Due from Canada Mortgage and Housing Corporation	249	220
Real estate	11,000	11,500
	16,723	15,640

SURPLUS	1990	1989
Surplus	16,723	15,640
	16,723	15,640

See accompanying notes.

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Income from investments	534	409
Other	1,111	656
	1,645	1,065
Expenses		
Operating expenses	58	28
Provision for revaluation of real estate	504	(3,063)
	562	(3,035)
Net earnings	1,083	4,100
Surplus, beginning of year	15,640	11,540
Surplus, end of year	16,723	15,640

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Summary of accounting policies

(a) Basis of presentation

Financial statements for each of the Funds Administered are presented separately from the Corporate Account and the Minister's Account.

(b) Investment in securities

Investments are carried at amortized cost plus accrued interest.

(c) Mortgages

Mortgages are valued at cost less a provision for estimated losses.

(d) Real estate

Real estate acquired upon the payment of a claim resulting from a loan default is valued at net realizable value. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated holding and disposal costs. Amortization is not recorded on the real estate.

(e) Provision for claims

This provision represents the estimated loss on claims in process of payment and the estimated loss on loans, where defaults have occurred, but for which claims have not yet been received by the Corporation.

(f) Premiums

Premiums are deferred and are taken into income over the life of the related policies based on the risk of default in each year.

(g) Premium deficiency

Annually, the Corporation compares the amount of its unearned premiums by line of business to the discounted costs of claims that have not yet occurred on insurance policies in force. Whenever it is determined that the unearned premiums on a line of business are inadequate to meet the expected net costs of future claims, a premium deficiency is charged to income. Subsequently, it is taken into income on the same basis as unearned premiums.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

(h) Guarantee fees

Guarantee fees are deferred and are taken into income over the term of the relative Mortgage-backed Security issue on a straight-line basis. Issues currently exist for terms of between one and twenty years.

(i) Application fees

Application fees are recognized as income when received.

(j) Investment income

Investment income is recorded on the accrual basis.

(k) Issuance costs

Issuance costs are expensed as incurred.

2. Investment in securities

	1990						1989	
	Within 1 year	One to 3 years	Three to 5 years	Over 5 years	Total book value	Estimated market value	Total book value	Estimated market value
	(in millions of dollars)							
Mortgage Insurance Fund								
Canada Treasury bills	89.1				89.1	89.3	143.1	142.5
Promissory notes	26.9				26.9	26.8	21.5	21.6
Government of Canada Bonds	106.3	315.8	265.6	26.8	714.5	714.4	455.2	453.9
Mortgage-backed Securities	0.9	1.9	102.3		105.1	103.2	108.3	104.3
Total	223.2	317.7	367.9	26.8	935.6	933.7	728.1	722.3
Other Funds								
Canada Treasury bills	6.6				6.6	7.4	7.7	7.5
Government of Canada Bonds	2.3	1.8	4.8	2.7	11.6	10.8	3.6	3.7
Total	8.9	1.8	4.8	2.7	18.2	18.2	11.3	11.2

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

3. Appropriated surplus—Mortgage Insurance Fund

Management, on the advice of the actuary, has established a reserve for possible additional claims on the Fund which may occur from the present economic downturn. At December 31, 1990, an amount of $66.0 million has been transferred to appropriated surplus for this purpose.

4. Operating expenses

The operating expenses allocated to the Funds by the Corporation for the year ended December 31, 1990 were $79.0 million (1989—$71.0 million).

5. Contingent liabilities

Legal claims of $21.6 million (1989—$16.5 million) are pending against the Mortgage Insurance Fund. Due to the uncertainty of the outcome of these events, no provision for loss has been made. Should costs arise as a result of these actions, they would be expensed when determined.

6. Actuarial valuation—Mortgage Insurance Fund

An actuarial study of the Fund as at September 30, 1990 disclosed that the Fund is now more than sufficient to pay all future claims in respect of business in force. The surplus as at September 30, 1990 was estimated to be $143.3 million (September 30, 1989—$4.2 million).

7. Insurance in force—Mortgage Insurance Fund

At December 31, 1990, the insurance policies in force totalled approximately $52.8 billion (1989—$48.6 billion).

8. Guarantees in force—Mortgage-backed Securities Guarantee Fund

At December 31, 1990, the guarantees in force totalled approximately $4.9 billion (1989—$3.0 billion).

9. Home Improvement Loan Insurance and Rental Guarantee Funds

The Home Improvement Loan Insurance and Rental Guarantee Programs are no longer active.

10. Income tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Canada Museums Construction Corporation Inc. are the responsibility of management and have been approved by members of the Board of Directors of the Corporation. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with Part X of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

The members of the Board of Directors carry out their responsibilities for the financial statements principally through an Audit Committee which is composed of three directors, two of whom are not employees of the Corporation. The Audit Committee meets at least annually to review and advise the Board of Directors with respect to the financial statements and the auditor's report thereon. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

L.J. O'Toole
Chairman and Chief Executive Officer

R. Plourde
Treasurer and Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1991 and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonnable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Cash	3,546	886
Accounts receivable		
Due from Canada—Parliamentary appropriation (Note 4)	1,386	4,814
Government entities (Note 9)	1,381	8,760
Others	25	17
Construction in progress (Schedule)		188,424
	6,338	202,901

LIABILITIES	1991	1990
Accounts payable and accrued liabilities	4,651	9,286
Contractors' holdbacks payable	1,963	6,437
	6,614	15,723
EQUITY OF CANADA (DEFICIENCY)		
Capital stock (Note 3)		
Equity (deficiency) (Note 4)	(276)	187,178
	6,338	202,901

Contingencies and claims (Note 8).

Approved by the Board:

L. J. O'TOOLE
Chairman and Chief Executive Officer

A.D. WILSON
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Construction in progress (Schedule)	(6,916)	(33,755)
Changes in non-cash assets and liabilities		
Accounts receivable—Government entities and others	7,371	7,023
Accounts payable and accrued liabilities	(4,635)	(3,195)
Contractors' holdbacks payable	(4,474)	(2,740)
Cash used in operating activities	(8,654)	(32,667)
Financing activities		
Parliamentary appropriation	11,314	33,100
Increase in cash	2,660	433
Cash at beginning of year	886	453
Cash at end of year	3,546	886

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and is named as a parent Crown corporation in Part I of Schedule III to the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation, and one-third by the Minister of Public Works, the responsible Minister with whom the control of the Corporation lies.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the Canadian Museum of Civilization (CMC) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction.

(a) Status of the Corporation

The phasing out of the activities of the Corporation started on April 1, 1990, and will continue until September 30, 1991 when it is anticipated that all employment in the Corporation will be terminated and the current lease for the Corporation's office accommodation will be cancelled. All residual activities of the Corporation will be transferred to the Department of Public Works (DPW) by September 30, 1991.

Bill C-8, an Act to provide for the dissolution or transfer of certain Crown corporations and to amend certain Acts in consequence thereof, was passed by the House of Commons on May 23, 1991 and is awaiting Senate approval. Among other things, the Act provides for the transfer of the remaining CMCC share to Canada Lands Company Limited.

(b) Funding

In September 1981, the Government allocated $185 million for the two projects. Subsequently, additional increases were approved by Treasury Board to bring the total of funds allocated for construction of the museums to $335.21 million for the period to March 31, 1991, as follows:

	NGC	CMC	Total
	(in millions of dollars)		
Construction	121.84	160.48	282.32
Architects and consultants	14.31	24.70	39.01
	136.15	185.18	321.33
Administration expenses	6.28	7.60	13.88
	142.43	192.78	335.21

(c) Transfer of National Gallery of Canada building

During 1988-89, custody and control of the National Gallery of Canada building were transferred from the Corporation to the Department of Public Works. Accordingly, the construction in progress and equity accounts have been reduced by the net construction cost to March 31, 1991 in the amount of $140.6 million. In accordance with the terms of a memorandum of understanding between the Corporation and the Department of Public Works, the Corporation will continue to be responsible for resolving outstanding construction and consultant claims until September 30, 1991 when all outstanding matters will be transferred to the Department of Public Works.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

(d) Transfer of Canadian Museum of Civilization building

During 1990-91, custody and control of the Canadian Museum of Civilization building were transferred from the Corporation to the Department of Public Works. Accordingly, the construction in progress and equity accounts have been reduced by the net construction cost to March 31, 1991 in the amount of $194.8 million. In accordance with the terms of a memorandum of understanding between the Corporation and the Department of Public Works, the Corporation will continue to be responsible to complete certain work items and deficiencies and to resolve outstanding construction and consultant claims until September 30, 1991, when all outstanding matters will be transferred to the Department of Public Works.

(e) Fit-up and exhibit development

Upon giving preliminary project approval in 1987-88 for the fit-up and exhibit development of the Canadian Museum of Civilization at an estimated cost of $73 million, subsequently increased in 1989-90 to $89 million, Treasury Board assigned responsibility for the fit-up and exhibit development to the former National Museums of Canada (NMC).

An agreement was reached between NMC and CMCC for the Corporation to provide certain services, on a cost recovery basis, related to design, supply and installation of elements of the exhibition development and fit-up work.

The Corporation has completed the construction work under the fit-up program and all recoverable costs have been invoiced in full and paid by the Canadian Museum of Civilization.

(f) Post-construction program

On November 1, 1990 Treasury Board approved $2.7 million for the post-construction program for the Canadian Museum of Civilization, including the work to upgrade the Omnimax theatre hoisting system. This work is managed by the Department of Public Works (DPW). However, because of contractual requirements, certain elements of the work are contracted through CMCC on a cost recovery basis from DPW.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the National Capital Commission for sites or by the former National Museums of Canada for accommodation planning and fit-ups.

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration, will be capitalized until the museums are completed. Interest, management fees and other income are credited to construction in progress. Costs are allocated directly to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

3. Capital stock

The Corporation is authorized to issue three shares with a nominal value of $1 which shall not be transferred without the approval of the Governor in Council.

4. Equity (deficiency)

During the year, funding of $7.886 million (1990—$33.214 million) was provided by parliamentary appropriation through Vote 20 of the Department of Public Works for the expenditures of the Corporation, of which $6.5 million was received in 1990-91 and $1.386 million in 1991-92. The Corporation has now drawn the full amount of its approved parliamentary appropriation.

	1991	1990
	(in thousands of dollars)	
Opening balance	187,178	155,473
Parliamentary appropriation	7,886	33,214
Transfer of net cost of NGC and CMC buildings	(195,340)	(1,509)
Ending balance	(276)	187,178

5. Pension plan

The Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute to the plan. The employees contribute 7.5% of gross earnings up to a maximum of $3,500. The employer's share of contribution is 7.5% of the employees' gross earnings. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis. Pension costs for the plan amounted to $42,102 for the year ended March 31, 1991 (1990—$82,210).

6. Contractual obligations

As at March 31, 1991, commitments for construction and related costs for the Canadian Museum of Civilization amounted to approximately $825,000.

7. Lease commitment

The Corporation has renewed its lease agreement for office space until September 30, 1991. Under the terms of the lease the Corporation is proportionately responsible for payment of operating expenses and taxes to the lessor. The minimum rental payment for 1991-92 is $96,800.

8. Contingencies and claims

(a) Claims have been made against the Corporation totalling approximately $11.6 million for additional construction costs. The final outcome of these claims is not determinable and accordingly, these items are not reflected in the accounts.

(b) The Corporation has given notice to certain consultants of actual pending claims under professional liability insurance policies. These claims are under review. Actions on certain claims have been taken by the insurers. No provision for amounts to be recovered has been made in the financial statements.

Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

9. Related party transactions

(a) Under cost recovery arrangements with the Department of Public Works and the Canadian Museum of Civilization, the Corporation receives or provides various services. The following summarizes the transactions:

	Accounts receivable March 31, 1990	Amounts billed during 1991	Amounts received during 1991	Accounts receivable March 31, 1991
	(in thousands of dollars)			
Canadian Museum of Civilization				
Public space fit-up	8,555	(421)	(8,134)	
Imax/Omnimax	167	(103)	(64)	
Department of Public Works				
Public utilities for CMC and other services	38	16	(42)	12
Imax/Omnimax hoisting system		990		990
Post-construction work		379		379
	8,760	861	(8,240)	1,381

(b) The Corporation receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada respectively.

10. Administration expenditures

The Corporation incurred the following administration expenditures which have been proportionately allocated to each Museum project relative to total annual construction costs.

	1991	1990
	(in thousands of dollars)	
Salaries and employee benefits	594	1,526
Office accomodation	258	362
Professional and special services	62	58
Public information	60	73
Communications	40	39
Rental of equipment	18	34
Travel and transportation	12	16
Utilities, material and supplies	11	14
Other	12	7
Technical and engineering support	(298)	478
Office furniture and equipment, net of proceeds from disposal	(10)	(53)
	759	2,554
Less: Management fees charged to NMC	253	(596)
	1,012	1,958

11. Comparative figures

Certain comparative figures have been reclassified to conform to the current year presentation.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	National Gallery of Canada			Canadian Museum of Civilization			Total		
	Balance to March 31, 1990	1991	Balance to March 31, 1991	Balance to March 31, 1990	1991	Balance to March 31, 1991	Balance to March 31, 1990	1991	Balance to March 31, 1991
Construction costs	113,468	501	113,969	141,236	2,955	144,191	254,704	3,456	258,160
Architects and consultants	13,975	9	13,984	24,561	1,811	26,372	38,536	1,820	40,356
Fit-up	8,776		8,776	34,857	820	35,677	43,633	820	44,453
Post-construction	386	91	477	354	1,286	1,640	740	1,377	2,117
Construction managers	5,600		5,600	9,668	868	10,536	15,268	868	16,136
Landscaping	5,225		5,225	8,837	328	9,165	14,062	328	14,390
	147,430	601	148,031	219,513	8,068	227,581	366,943	8,669	375,612
Administration (Note 10)	7,130	71	7,201	10,316	941	11,257	17,446	1,012	18,458
	154,560	672	155,232	229,829	9,009	238,838	384,389	9,681	394,070
Less:									
Funding by NMC for fit-up	8,776		8,776	34,857	820	35,677	43,633	820	44,453
Funding by NCC for landscaping	4,000		4,000	3,700		3,700	7,700		7,700
Funding by DPW for post-construction	386	91	477	354	1,286	1,640	740	1,377	2,117
Interest income	1,306	40	1,346	2,494	528	3,022	3,800	568	4,368
	14,468	131	14,599	41,405	2,634	44,039	55,873	2,765	58,638
Net cost	140,092	541	140,633	188,424	6,375	194,799	328,516	6,916	335,432
Transfer of NGC and CMC to DPW (Notes 1(c), 1(d) and 4)	(140,092)	(541)	(140,633)		(194,799)	(194,799)	(140,092)	(195,340)	(335,432)
				188,424	(188,424)		188,424	(188,424)	

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of Canada Ports Corporation as at December 31, 1990 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 15, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash	861	244
Short-term investments (Note 3)	28,409	32,867
Accounts receivable	1,960	1,793
Due from Canada	1,036	426
Materials and supplies	293	264
	32,559	35,594
Investments (Note 3)	18,497	18,429
Long-term receivable (Note 4)	224	299
Investment in Ridley Terminals Inc.	1	1
Fixed assets (Note 6)	40,812	36,059
	92,093	90,382
Interport Loan Fund—Assets (Note 11)	32,064	28,568
	124,157	118,950

LIABILITIES	1990	1989
Current		
Accounts payable and accrued liabilities (Note 7)	9,641	4,169
Grants in lieu of municipal taxes	384	118
Due to Canada (Note 10)	10,220	
	20,245	4,287
Accrued employee benefits	1,340	1,208
Loans from Canada (Note 8)	1,226	1,319
Deferred revenues	279	
Due to Interport Loan Fund (Note 9)	3,745	
	26,835	6,814
EQUITY OF CANADA		
Contributed capital (Note 10)	53,198	73,638
Retained earnings	12,060	9,930
	65,258	83,568
	92,093	90,382
Interport Loan Fund—Contra (Note 11)	32,064	28,568
	124,157	118,950

On behalf of the Board:

THE HONOURABLE A.R. HUNTINGTON
Chairman

JEAN MICHEL TESSIER
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenue from operations	10,592	9,566
Operating and administrative expenses—Net	9,820	8,769
Depreciation	2,958	2,690
Grants in lieu of municipal taxes	861	692
	13,639	12,151
Loss from operations	(3,047)	(2,585)
Investment income	5,616	5,369
Interest expense	(212)	(112)
Income before the undernoted	2,357	2,672
Share in loss of Ridley Terminals Inc.		(3,082)
Adjustement of grants in lieu of municipal taxes (Note 4)		1,174
Net income for the year	2,357	764
Retained earnings at beginning of the year	9,930	9,240
Dividend to Canada	(227)	(74)
Retained earnings at end of the year	12,060	9,930

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Net income for the year	2,357	764
Items not affecting cash		
Depreciation	2,958	2,690
Share in loss of Ridley Terminals Inc.		3,082
Accrued employee benefits	132	37
Deferred interest	106	
Other	(30)	(13)
Long-term deferred revenues	279	
Long-term receivable	75	(299)
Net change in operating components of working capital	(1,112)	(12,060)
Cash provided (required) by operating activities	4,765	(5,799)
Financing activities		
Capital grants	9,747	2,754
Change in due from Canada	(610)	2,056
Transfers from Interport Loan Fund	3,639	
Repayment of loans from Canada	(87)	(81)
Contribution to Canada	(20,440)	
Amount due to Canada	10,220	
Dividend paid to Canada	(227)	(74)
Cash provided by financing activities	2,242	4,655
Investing activities		
Additions to fixed assets	(17,496)	(4,664)
Change in construction payables	6,648	(1,354)
Cash required by investing activities	(10,848)	(6,018)
Decrease in cash and short-term investments	(3,841)	(7,162)
Cash and short-term investments at beginning of the year	33,111	40,273
Cash and short-term investments at end of the year	29,270	33,111

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Canada Ports Corporation Act

Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule III of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

(a) Financial statements

The financial statements of the Corporation include the accounts of the ports and other facilities under its administration, as well as those of the Interport Loan Fund. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

(b) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(c) Investment in Ridley Terminals Inc.

The investment in Ridley Terminals Inc. is accounted for on the equity basis.

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are finalized after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(g) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees under its collective agreements, or in accordance with its policy.

3. Investments

Investments are direct and guaranteed securities of Canada. Their amortized cost and market value are as follows:

	1990		1989	
	Amortized cost	Market value	Amortized cost	Market value
	(in thousands of dollars)			
Current—				
Canada treasury bills	28,409	28,435	32,867	32,788
Long-term—				
Canada bonds	18,497	20,129	18,429	21,080

4. Long-term receivable

In 1989, the Municipal Grants Division of Public Works Canada finalized an audit of grants in lieu of municipal taxes. This audit resulted in an adjustment of $1,174,000 in favour of the Corporation for the years 1985 to 1989, $800,000 of which had been accrued in previous years. This accrual was reversed and the balance of $374,000 was set up in 1989 as a long-term receivable from the Local Government District of Churchill in Manitoba. The receivable is to be recovered in equal annual installments from 1990 to 1994.

	1990	1989
	(in thousands of dollars)	
Non-interest bearing receivable	299	374
Less: current portion	(75)	(75)
	224	299

5. Debentures of Saint John Harbour Bridge Authority

As at December 31, 1989, the Saint John Harbour Bridge Authority (the Authority) was indebted in the amount of $13,793,000 to the Corporation, which in turn was indebted to Canada in the same amount. Accordingly, the debentures receivable and the advances payable had been offset against each other, as were the related interest income and expense of $947,000 for 1989. Thus the financial statements of the Corporation for the year then ended December 31, 1989 did not reflect any of these amounts.

In June 1990, the Corporation, by agreement with the Government of Canada and the Authority, assigned and transferred to Canada the debentures receivable from the Authority, and was thereby released and discharged from the related indebtedness to Canada.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

6. Fixed assets

(a) Summary

		1990			1989
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	(in thousands of dollars)			
Land		4,482		4,482	4,482
Dredging	2.5-6.7	9,489	6,339	3,150	3,475
Berthing structures	2.5-10	34,515	18,419	16,096	16,826
Buildings	2.5-10	16,418	12,432	3,986	4,187
Utilities	3.3-10	2,818	1,558	1,260	1,363
Roads and surfaces	2.5-10	3,775	1,958	1,817	571
Machinery and equipment	5-100	20,187	16,669	3,518	4,118
Office furniture and equipment	20	3,237	2,385	852	794
Works under construction		5,651		5,651	243
		100,572	59,760	40,812	36,059

(b) Capital grants

During the year, the Corporation received capital grants towards the construction of fixed assets totalling $9,747,000 (1989—$2,754,000).

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $28,938,000 of which most will be expended in the year ending December 31, 1991.

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are deferred revenues of $965,000 (1989—$679,000) and current portion of long-term liabilities of $93,000 (1989—$87,000).

8. Loans from Canada

	1990	1989
	(in thousands of dollars)	
Loans bearing interest at 6.44% and 9.09%, repayable in blended annual instalments of principal and interest of $193,000 and maturing on December 31, 2000	1,319	1,406
Less: current portion	(93)	(87)
	1,226	1,319

Principal repayment requirements over the next five years amount to $93,000 in 1991, $100,000 in 1992, $108,000 in 1993, $116,000 in 1994 and $124,000 in 1995.

9. Due to Interport Loan Fund

The Interport Loan Fund has provided financing for a capital project of a port under the administration of the Corporation. This financing comprised transfers of funds totalling $3,639,000 and accrued interest on the transfers of $106,000. The transfers bear interest at 10.91% to 11.47% and are to be repaid in twenty blended annual instalments of principal and interest, scheduled to commence December 31, 1993.

The terms of the transfers provide that accrued interest is to be added to the principal amount of the transfers and compounded annually until the annual payments commence. The repayment of the deferred interest is subject to the same terms as the principal amount of the transfers.

Principal repayment requirements over the next five years amount to $70,000 in 1993, $78,000 in 1994 and $87,000 in 1995.

10. Contributed capital

Canada has requested a contribution of $100 million towards the federal deficit reduction from Canada Ports Corporation and the local port corporations. Cash payments have been requested of ports identified with cash reserves exceeding their short-term capital investment needs.

The Corporation's share of the contribution was $20.44 million of which $10.22 million is shown as Due to Canada at December 31, 1990. The contribution has been applied against Contributed Capital as follows:

	1990	1989
	(in thousands of dollars)	
Balance at beginning of the year	73,638	73,638
Contribution to Canada	(20,440)	
Balance at end of the year	53,198	73,638

11. Interport Loan Fund

In 1989, Canada provided a grant of $26,650,000 to establish the Interport Loan Fund. This grant was equivalent to the 1988 and 1989 dividend payments of the Corporation and the local port corporations, plus accrued interest.

The purpose of the Fund is to provide financing for financially viable capital projects of the Corporation and the local port corporations.

The balance sheet of the Fund as at December 31 shows:

	1990	1989
	(in thousands of dollars)	
Assets		
Current		
Cash and treasury bill investments	28,319	28,568
Transfers receivable	3,745	
	32,064	28,568
Fund balance		
Contribution from Canada	26,650	26 650
Retained earnings	5,414	1,918
	32,064	28,568

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

The investments of the Fund, shown at amortized cost, are direct and guaranteed securities of Canada. As at December 31, 1990 and 1989, the market value of the investments approximates their amortized cost.

The transfers made in 1990 are described in Note 9.

The Fund is committed to providing financing of $55.3 million for financially viable capital projects of divisional ports over the next three years. Canada has made a commitment to invest up to $50 million in the Fund over the same time period.

The statement of income and retained earnings of the Fund for the year ended December 31, 1990 in comparison with the seven month period ended December 31, 1989, is as follows:

	1990	1989
	(in thousands of dollars)	
Interest income	3,571	1,918
Administrative expenses	75	
Net income	3,496	1,918
Retained earnings at beginning of the year/period	1,918	
Retained earnings at end of the year/period	5,414	1,918

12. Related party transactions

Through common ownership, the Corporation is related to all Government of Canada created departments, agencies and Crown corporations.

In accordance with the Canada Ports Corporation Act, operating and administrative costs incurred by the Corporation in the amount of $7,177,000 have been recovered from the local port corporations in 1990 ($6,225,000 in 1989). These recoveries are offset against the related expenses.

Investment income of $5,616,000 ($5,369,000 in 1989) was earned on Government of Canada securities and interest charges of $106,000 ($112,000 in 1989) were paid to Canada. Details of other transactions with the Government of Canada are disclosed in Notes 6(b), 8 and 10.

13. Contingencies

Claims aggregating approximately $3,459,000 in respect of lawsuits, guarantees, employee agreements, damages allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

The Corporation assumes all risks with respect to workers' compensation claims. Any costs arising from such claims are recorded in the accounts in the year they can be reasonably estimated.

CANADA POST CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management and the Board of Directors are responsible for the consolidated financial statements and all other information presented in this annual report in accordance with the Financial Administration Act and regulations. The consolidated financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management control, and information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors ensures that management fulfils its responsibilities for financial reporting and internal control through the Audit Committee, which is composed of six directors who are not employees of the Corporation. The Audit Committee meets quarterly to oversee the internal audit activities of the Corporation, and at least annually to review and advise the Board of Directors with respect to the consolidated financial statements and the auditors' annual report.

The Corporation's external auditors, the Auditor General of Canada and Arthur Andersen & Co., examine the consolidated financial statements and report to the Audit Committee as well as the Minister responsible for Canada Post Corporation.

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE
FOR CANADA POST CORPORATION

We have audited the consolidated balance sheet of Canada Post Corporation as at March 31, 1991, and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

L. Denis Desautels, FCA
Auditor General of Canada

Arthur Andersen & Co.
Chartered Accountants

Ottawa, Canada
May 24, 1991

CANADA POST CORPORATION—*Continued*

CONSOLIDATED BALANCE SHEET MARCH 31
(in thousands of dollars)

ASSETS	1991	1990
Current assets		
Cash and short-term investments	333,266	378,796
Accounts receivable	141,994	118,369
Prepaid expenses	71,184	56,479
	546,444	553,644
Fixed assets (Note 5)	1,947,288	1,828,334
Other assets		
Segregated cash and investments (Note 6)	121,749	81,782
Deferred development costs	46,478	44,023
Collection of postal memorabilia (Note 7)	1	1
	168,228	125,806
	2,661,960	2,507,784

LIABILITIES AND EQUITY OF CANADA	1991	1990
Current liabilities		
Accounts payable and accrued liabilities	313,891	242,984
Salaries and benefits	200,316	136,877
Deferred revenues	176,602	177,143
Outstanding money orders	48,826	47,192
	739,635	604,196
Long-term debt (Note 8)	135,000	80,000
Employee termination benefits	342,407	333,492
EQUITY OF CANADA		
Contributed capital (Note 9)	1,355,172	1,355,172
Retained earnings	89,746	134,924
	1,444,918	1,490,096
	2,661,960	2,507,784

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

ROGER L. BEAULIEU
Chairman of the Board

A. ERNEST DOWNS
Chairman of the Audit Committee

CANADA POST CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1991	1990
Revenue from postal operations	3,739,206	3,579,843
Cost of postal operations	3,664,433	3,473,258
Income from postal operations	74,773	106,585
Other income		
Gain on disposal of fixed assets	5,073	118,267
Interest	40,928	57,983
	46,001	176,250
Other expense		
Restructuring costs (Note 4)	97,463	126,119
Interest	8,969	7,916
	106,432	134,035
Net income	14,342	148,800
Retained earnings (accumulated deficit)		
Beginning of year	134,924	(13,876)
Dividend	(59,520)	
End of year	89,746	134,924

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1991	1990
Cash provided by (used for)		
Operating activities		
Net income	14,342	148,800
Items not requiring cash		
Depreciation	141,352	111,453
Accrued employee termination benefits	42,904	22,111
Amortization of deferred development costs	7,206	
Gain on disposal of fixed assets	(5,073)	(118,267)
	200,731	164,097
Change in non-cash working capital items	97,109	(125,504)
Employee termination benefit payments	(33,989)	(27,741)
	263,851	10,852
Dividend	(59,520)	
Financing activities		
Long-term debt	55,000	
Investment activities		
Acquisition of fixed assets	(268,628)	(319,861)
Increase in segregated cash and investments	(39,967)	(40,688)
Proceeds on disposal of fixed assets	13,395	147,916
Deferred development costs	(9,661)	(44,023)
	(304,861)	(256,656)
Decrease in cash and short-term investments	(45,530)	(245,804)
Cash and short-term investments at beginning of year	378,796	624,600
Cash and short-term investments at end of year	333,266	378,796

The accompanying notes are an integral part of these financial statements.

CANADA POST CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991

1. Incorporation

The Corporation was established by the Canada Post Corporation Act to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part II of Schedule III to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

2. Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

3. Significant accounting policies

These consolidated financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Consolidation

The consolidated financial statements of the Corporation include the accounts of Canada Post Corporation and its wholly-owned subsidiary, Canada Post Systems Management Limited.

(b) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on incorporation were recorded at their fair value at that date, determined as follows:

Land	—Market value based on existing use
Buildings	—Depreciated replacement cost
Plant equipment, vehicles, sales counter, office furniture and equipment, and other equipment	—Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada were determined by independent appraisals. Acquisitions subsequent to incorporation are recorded at cost.

Depreciation is provided on the straight-line basis over the estimated useful lives of the following assets:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles (other than passenger and light duty commercial)	6 to 10 years
Sales counter and office furniture and equipment	5 to 20 years
Other equipment	5 to 15 years

Depreciation is provided on the diminishing balance basis at an annual rate of 30 per cent for all passenger and light duty commercial vehicles.

(c) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided under collective agreements and conditions of employment.

The present value of the projected costs of unpaid employee termination benefits, as determined by actuarial valuation, is recorded in the accounts as a long-term liability.

Such benefits accruing to employees, as well as gains and losses arising from actuarial valuation, are included in current operations.

(d) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(e) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $96,052,000 (1990—$97,006,000), represent the total pension obligations of the Corporation and are included in current operations. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(f) Deferred development costs

Costs incurred in the development of new mail products and the retail postal network are deferred. These costs are amortized on the straight-line basis over the expected period of economic benefit.

(g) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currencies are included in current operations.

4. Restructuring costs

The Corporation is currently undertaking a multi-year program of significant initiatives to establish a more efficient and effective postal system. Individual initiatives are approved on an ongoing basis. Costs include the development and implementation of management and operating systems as well as the realignment of resources.

CANADA POST CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

5. Fixed assets

	1991			1990
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	216,344		216,344	214,742
Buildings	1,191,072	348,255	842,817	822,695
Plant equipment	681,894	254,459	427,435	345,196
Vehicles	112,619	67,323	45,296	60,308
Sales counter and office furniture and equipment	317,600	85,884	231,716	223,021
Other equipment	233,152	49,472	183,680	162,372
	2,752,681	805,393	1,947,288	1,828,334

6. Segregated cash and investments

The Corporation has segregated certain cash and investments, recorded at cost, for the purpose only of managing cash flows relating to the employee termination benefits liability.

7. Collection of postal memorabilia

The Corporation has an agreement with both the National Archives of Canada and the Canadian Museum of Civilization to operate, administer and maintain a Canadian Postal Archives and a National Postal Museum, respectively, containing philatelic material, postal artifacts, a postal library and exhibits that trace the history of the mail and other memorabilia. Since these collections, exhibits and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

8. Long-term debt

(a) Long-term loan—Government of Canada

In 1988, the Corporation entered into a 10-year $80 million loan with the Government of Canada. Interest is payable semi-annually at the rate of 9.705 per cent per annum, and the principal becomes due and payable on April 27, 1998.

(b) Long-term bonds

On March 15, 1991, the Corporation issued for cash, $55 million of non-redeemable bonds maturing in March 2016. Interest is payable semi-annually at the rate of 10.35 per cent per annum.

Interest expense on long-term debt was $8,029,000 (1990—$7,764,000).

9. Contributed capital adjustment

In prior years, the Corporation was permitted by the rate regulator to recover certain costs from future postal users. On April 1, 1989, the Governor in Council, as rate regulator, authorized the elimination of the accumulated unamortized balances of these costs, in the amount of $588,253,000, against contributed capital.

10. Contingent liabilities

(a) With respect to a complaint filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value, the Commission's investigation is continuing and the outcome is not currently determinable. Settlement, if any, arising from resolution of this matter will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined. Payments of sick leave benefits are included in current operations.

11. Lease commitments

The Corporation occupies certain facilities under operating leases which expire at various dates between 1992 and 2027. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1992	54,350
1993	43,232
1994	34,856
1995	23,533
1996	16,710
1997 to 2027	40,453
	213,134

12. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these consolidated financial statements.

(a) Payments on behalf of postal users

Where Government policy requires the Corporation to provide services at rates less than cost, to the publications industry, and for Government free mail, literature for the blind and Northern air stage services, the Government of Canada compensates the Corporation for foregone postage revenue from those sources. Payments received, amounting to $203,593,000 (1990—$239,593,000), are included in revenue from postal operations.

(b) Property management

The Corporation has incurred net operating costs of $206,080,000 (1990—$191,706,000) in respect of a property management arrangement with the Department of Public Works to manage substantially all the Corporation's real property. In addition, capital expenditures amounted to $11,982,000 (1990—$29,787,000).

(c) Interest

The Corporation earned interest in the amount of $1,740,000 (1990—$1,769,000) on its balance in the Consolidated Revenue Fund of the Government of Canada.

CANADA POST CORPORATION—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

(d) Other

In the normal course of business, the Corporation enters into various other transactions with the Government of Canada, its agencies and other Crown corporations. These include the provision of postal services and the purchase of air and rail transportation.

As a result of all the above transactions, the amounts due from and to these parties are $14,459,000 (1990—$10,696,000) and $147,100,000 (1990—$82,437,000) respectively.

13. Subsequent event

On May 24, 1991, the Board of Directors declared a dividend payable on June 28, 1991 to the Shareholder, the Government of Canada in the amount of 40 per cent of net income with respect to the fiscal year ended March 31, 1991. This amounted to $5,737,000.

CANADIAN BROADCASTING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements and all other information presented in this annual report are the responsibility of management and have been approved by the Board of Directors of the Corporation. These financial statements, which include amounts based on management's best estimates as determined through experience and judgement, have been properly prepared within reasonable limits of materiality and are in accordance with generally accepted accounting principles.

Management of the Corporation maintains books of account, records, financial and management control, and information systems, which are designed for the provision of reliable and accurate financial information on a timely basis. These controls provide reasonable assurance that assets are safeguarded, that resources are managed economically and efficiently in the attainment of corporate objectives, that operations are carried out effectively and that transactions are in accordance with the former Part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

The Corporation's Internal Auditor has the responsibility for assessing the Corporation's systems, procedures and practices. The Auditor General of Canada conducts an independent examination of the annual financial statements and reports on his examination to the Canadian Broadcasting Corporation and the Minister of Communications.

The Board of Directors' Audit Committee, which consists of three members, none of whom is an officer of the Corporation, reviews and advises the Board on the financial statements and the Auditor General's report thereto. The Audit Committee oversees the activities of Internal Audit and meets with management, the Internal Auditor and the Auditor General on a regular basis.

Gérard Veilleux
President

S. Cotsman
Vice-President, Finance and Administration

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION
AND THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1991 and the statements of income and expense and reconciliation to government funding basis, proprietor's equity account and cash flow for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the former Part VIII of the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the former Part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 7, 1991

CANADIAN BROADCASTING CORPORATION—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Current		
Cash and treasury bills	60,069	5,630
Accounts receivable	91,402	81,348
Engineering and production supplies and merchandise	7,691	10,983
Programs completed and in process of production	78,400	88,196
Prepaid film and script rights and other expenses	41,856	32,655
	279,418	218,812
Capital assets (Note 3)	735,932	715,487
Deferred charges (Note 4)	4,475	6,708
	1,019,825	941,007

LIABILITIES	1991	1990
Current		
Accounts payable and accrued liabilities	177,313	150,701
Accrued vacation pay	51,816	51,676
	229,129	202,377
Long-term		
Employee termination benefits	103,348	104,676
Accrued pension liability (Note 5)	1,881	
Advances from Government of Canada (Note 6)	33,000	33,000
Obligations under capital leases (Note 7)	991	254
	139,220	137,930
PROPRIETOR'S EQUITY		
Proprietor's equity account	651,476	600,700
	1,019,825	941,007

The accompanying notes and schedule A are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

S. COTSMAN
Vice-President, Finance and Administration

GÉRARD VEILLEUX
Director

ROBERT KOZMINSKI
Director

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND RECONCILIATION TO GOVERNMENT FUNDING BASIS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Income		
Net advertising	303,887	303,323
Miscellaneous	58,806	49,650
Parliamentary operating appropriation* (Note 8)	985,212	849,335
	1,347,905	1,202,308
Expense		
National Broadcasting Service (see schedule A)	1,201,966	1,154,620
Radio Canada International, broadcasting service	20,657	20,246
Corporate engineering services	9,988	10,098
Corporate management and services	48,318	48,928
Selling and merchandising	46,771	51,368
Restructuring and expenditure reductions/ downsizing (Note 9)	62,055	19,573
	1,389,755	1,304,833
Excess of expense over income before income taxes	41,850	102,525
Income taxes (Note 10)	1,414	1,053
Excess of expense over income	43,264	103,578
Reconciliation to government funding basis		
Deduct: Net items not requiring current operating funds (Note 8)	74,685	73,921
Surplus (deficit) for the year	31,421	(29,657)
(Deficit) surplus, beginning of year	(23,090)	6,567
Surplus (deficit), end of year	8,331	(23,090)

The accompanying notes and schedule A are an integral part of the financial statements.

*During the fiscal period ending March 31, 1991, the Corporation received supplementary appropriations of $50.0 million to assist in the funding of restructuring costs. Approval was also granted to transfer $25.1 million from Capital to Operating appropriations to address recession constraints.

SCHEDULE OF NATIONAL BROADCASTING SERVICE
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars) SCHEDULE A

	1991	1990
Program activities		
English language		
Radio		
Network	54,891	53,253
Regional contributions to network	21,172	21,244
Regional	69,635	64,027
Television		
Network	319,493	306,357
Regional contributions to network	72,145	61,762
Regional	113,812	116,221
French language		
Radio		
Network	46,070	45,035
Regional contributions to network	7,407	8,514
Regional	36,001	32,813
Television		
Network	226,322	211,687
Regional contributions to network	22,340	18,891
Regional	50,560	55,340
	1,039,848	995,144
Distribution activities		
Radio		
Network distribution	23,006	23,477
Station transmission	18,942	18,659
Television		
Network distribution	81,511	79,452
Station transmission	21,816	22,303
Payments to private stations	16,843	15,585
	162,118	159,476
	1,201,966	1,154,620

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance, beginning of year	600,700	551,934
Add (deduct)		
Parliamentary capital appropriations* (Note 8)	89,218	128,040
Parliamentary working capital appropriation (Note 8)	4,000	4,000
(Loss) gain on disposal of capital assets	(318)	20,304
Contributions to capital projects	1,140	
Surplus (deficit) for the year	31,421	(29,657)
Net items not requiring current operating funds (Note 8)	(74,685)	(73,921)
Balance, end of year	651,476	600,700

The accompanying notes and schedule A are an integral part of the financial statements.

*During the fiscal period ending March 31, 1991, the Corporation received approval to transfer $25.1 million from Capital to Operating appropriations to address recession constraints.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Excess of expense over income	(43,264)	(103,578)
Items not involving cash		
Amortization	68,294	63,780
Newsworld development cost amortization	1,298	717
Employee termination benefits	(1,328)	971
Deferred pension contribution	2,817	6,208
Net change in non-cash working capital balances (Note 11)	21,924	17,948
	49,741	(13,954)
Financing activities		
Parliamentary capital appropriations (Note 8)	89,218	128,040
Parliamentary working capital appropriation	4,000	4,000
Proceeds on disposal of/and contributions to/ capital assets	3,402	22,228
Capital lease obligations assumed	1,924	
	98,544	154,268
Investing activities		
Acquisition of capital assets	(89,396)	(149,655)
Capital portion of lease payments	(2,526)	(1,798)
Equipment acquired under capital leases	(1,924)	
Newsworld development costs deferred		(5,189)
	(93,846)	(156,642)
Increase (decrease) in cash and treasury bills	54,439	(16,328)
Cash and treasury bills, beginning of year	5,630	21,958
Cash and treasury bills, end of year	60,069	5,630

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

As the national public broadcaster, the Canadian Broadcasting Corporation provides radio and television services in both official languages incorporating predominantly and distinctively Canadian programs to reflect Canada and its regions to national and regional audiences.

A new Broadcasting Act became effective June 4, 1991. This new act does not impact on the current year's financial statements.

2. Significant accounting policies

(a) Engineering and production supplies and merchandise

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost. The inventory of merchandise is stated at the lower of cost and net realizable value.

(b) Programs completed and in process of production

Programs completed and in process of production are stated at cost. Cost includes the cost of goods and services, and the share of labour and overhead expenses applicable to each program.

Program costs are charged to operations as the programs are broadcast or deemed unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or deemed unusable.

(d) Capital assets

Capital assets are recorded at cost. The cost of assets constructed by the Corporation includes material, engineering services, direct labour and related overhead. Amortization is calculated on the straight-line method using rates based on the estimated useful life of the assets as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years
Computers	5 years

Major leasehold improvements are capitalized and amortized over the term of the respective leases to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate capital asset classification upon completion, and are then amortized according to the Corporation's policy. Gains and losses on disposals of capital assets are credited or charged to Proprietor's Equity Account.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991—*Continued*

(e) Capital leases

Assets recorded as capital leases are amortized on the straight-line method over the estimated useful life of the assets or the lease term as appropriate. Obligations recorded under the capital leases are reduced by lease payments net of imputed interest.

(f) Pension cost and obligation

The Corporation provides pensions based on length of service and final average earnings as classified under defined benefit pension plans.

The cost of pension benefits earned by employees is determined using the projected benefit method of actuarial valuation with projected salary increases where appropriate, pro-rated on services and charged to expense as services are rendered. This cost reflects management's best estimate of the pension fund's expected investment yields, and of salary escalations, mortality of members, terminations and ages at which members will retire. The surplus on the introduction of this accounting policy (effective April 1, 1987), adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the estimated average remaining service life of the employee group.

The difference between the accumulated amounts expensed and the funding contributions is reflected in the balance sheet as a long term deferred charge or accrued pension liability as the case may be.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Parliamentary appropriations for capital and working capital are credited to Proprietor's Equity Account.

3. Capital assets

	1991			1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	35,386		35,386	35,357
Buildings	288,714	131,800	156,914	152,595
Technical equipment	780,341	405,967	374,374	351,100
Furnishings, office equipment and computers	49,406	26,862	22,544	24,357
Automotive	15,311	10,950	4,361	4,004
Leasehold improvements	7,931	5,692	2,239	2,449
Property under capital leases	1,347	293	1,054	1,397
Uncompleted capital projects	139,060		139,060	144,228
	1,317,496	581,564	735,932	715,487

4. Deferred charges

In the fiscal year 1988-89 the Corporation was granted a license to operate CBC Newsworld. Total development costs amounting to $6.5 million at August 31, 1989 are being amortized over a five year period commencing September 1, 1989. Amortization for the year amounted to $1.3 million ($0.7 million for the seven months, ended March 31, 1990).

5. Accrued pension liability

Using methods and assumptions identified in the pension cost and obligation accounting policy (2f), projections from the latest actuarial valuations show an estimated present value of accrued pension benefits of $1,923.3 million as at March 31, 1991 (1990—$1,768.5 million) which includes $2.3 million (1990—$2.4 million) of unfunded retirement benefits. Market related values have been used for valuing pension fund assets which based on financial information as at March 31, 1991 are valued at $2,039.5 million (1990—$1,866.8 million).

The accrued pension liability as at March 31, 1991 amounts to $1.9 million (1990—$0.9 million deferred charge) and is the difference between the accumulated pension expense and the required funding contributions.

6. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are non-interest bearing. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

Working capital is determined on a government funding basis which excludes items not requiring current operating or capital funds.

7. Lease obligations

(a) Existing leases

As at March 31, 1991, the Corporation's obligations related to capital leases and operating leases for terms in excess of one year are as follows:

	Capital leases	Operating leases
	(in thousands of dollars)	
1992	284	42,860
1993	277	31,992
1994	269	21,494
1995	628	13,094
1996		6,959
1997-2062		15,122
Total future payments	1,458	131,521
Deduct: imputed interest	299	
Present value of capital lease obligations	1,159	
Deduct: current portion	168	
Long-term obligations under capital leases	991	

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991—*Continued*

(b) Broadcast Centre development project, Toronto

In accordance with Governor in Council approval, the Corporation signed a project agreement, dated September 30, 1988, with Cadillac Fairview Corporation Limited, as the selected developer, for the construction of a building, on the Corporation's site in downtown Toronto, to house the Corporation's Toronto-based operations.

On October 14, 1988, the Corporation entered into a Broadcast Centre agreement to lease with Cadillac Fairview whereby the Corporation will, upon substantial completion of the Canadian Broadcasting Centre building, now estimated to be July 1992, execute Broadcast Centre leases for the building and underlying lands for an initial period of thirty-five years. The Corporation advances funds against the project to Cadillac Fairview in order to minimize the future interest costs associated with the lease.

The Corporation is committed under this lease to pay rent under all circumstances and, in the event of termination of the lease, at the Corporation's option or otherwise, pay sufficient rent to repay all interim and permanent financing.

8. Parliamentary appropriations

The Corporation receives funds from the Parliament of Canada through annual appropriations. In the fiscal year 1990-91, the Corporation received supplementary operating appropriations of $50.0 million to assist in the funding of restructuring expenditures. Approval was also granted to transfer $25.1 million from capital appropriations to operating appropriations in order to fund recessionary impacts. The appropriations approved and the payments received by the Corporation for 1991, including the above noted significant amounts, and 1990 are noted below.

		1991		1990
		(in thousands of dollars)		
Appropriations				
Operating	910,112		849,335	
Plus: restructuring	50,000			
transfer from capital	25,100			
		985,212		849,335
Capital	114,318		128,040	
Less: transfer to operating	(25,100)			
		89,218		128,040
Working capital		4,000		4,000
		1,078,430		981,375

The following summarizes the net items not requiring current operating funds.

	1991	1990
	(in thousands of dollars)	
Amortization	68,294	63,780
Employee termination benefits and vacation pay	(1,188)	1,369
Program inventory costs	4,762	2,564
Deferred pension contribution	2,817	6,208
	74,685	73,921

9. Restructuring and expenditure reductions/downsizing

(a) Restructuring and expenditure reductions

On December 3, 1990, the Board of Directors approved measures to address a significant projected shortfall in income for fiscal 1991-92.

These measures include the restructuring of regional television services, the major service reductions of three local television stations and the reduction of activities in eight others, in addition to cancellation of numerous programming hours, particularly in local and regional television. Furthermore, the status of the English and French parliamentary channels, as well as the shortwave service, Radio Canada International, were modified as of April 1, 1991.

The total expenses related to the above, based on management's best estimates, were as follows:

	(in thousands of dollars)
Expenses incurred in the 1990-91 fiscal period	
Employee terminations and special benefits[1]	42,834
Programming related[2]	7,928
Employee assistance and professional fees[3]	5,711
Redeployment of capital assets and occupancy related[4]	4,891
Other miscellaneous	691
Total expenses incurred in the 1990-91 fiscal period[5]	62,055
Reconciliation to government funding basis	
Add: unfunded expenses recorded in previous fiscal periods[5]	10,879
Total expenses on government funding basis requiring current operating funds[5]	72,934

(1) Severance payments and employment security benefits governed by labour agreements and special programmes.

(2) Cost associated with the cancellation of programs.

(3) Cost primarily associated with employee counselling, career transition assistance, skills enhancement and relocation to vacant positions at other CBC locations.

(4) Cost of dismantling, shipping and re-installation of capital assets as well as the cancellation of leases and improvements to property.

(5) The total cash outlay associated with the restructuring and expenditure reductions requiring current operating funds amounted to $73.0 million. Of the total, $62.1 million was incurred in the 1990-91 fiscal period while the balance of $10.9 million represents employee termination benefits accrued and expensed under normal operations (see Note 2g) as items not requiring current operating funds to the end of the previous fiscal period.

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991—*Concluded*

(b) Downsizing

In 1989-90 the Board of Directors approved a workforce adjustment plan to address the budget reductions requested by the Federal Government. The plan involved, among other things, a wind up of the merchandising section of CBC Enterprises, employee terminations and reassignments and consolidations within the administration and support areas. Costs incurred in 1989-90 relating to this plan totalled $19.6 million of which $18.0 million related to personnel costs including lay off pay, early retirement incentives, and other related costs; and $1.6 million to the wind up of the merchandising section of CBC Enterprises.

10. Income taxes

The Corporation is a prescribed federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the federal Income Tax Act. Amortization and capital cost allowance are not allowable deductions in the determination of the Corporation's taxable income. Therefore, the Corporation may have taxable income even when there is an excess of expense over income in any year. In addition, the Corporation is subject to the large corporations tax and must pay tax on defined capital exceeding $10 million.

During the year, the Corporation did not incur income tax expense, other than large corporations tax, due to the utilization of $26.5 million of $38.3 million accumulated losses carried forward. The remaining $11.8 million of accumulated losses carried forward for income tax purposes has not been recognized in the financial statements. The tax benefits pertaining to this loss carry-forward are available until 1997.

11. Net change in non-cash working capital balances

	1991	1990
	(in thousands of dollars)	
Cash provided by (used for)		
Accounts receivable	(10,054)	(6,895)
Engineering and production supplies and merchandise	3,292	379
Programs completed and in process of production	9,796	483
Prepaid film and script rights and other expenses	(9,201)	94
Accounts payable and accrued liabilities	26,612	22,061
Plus: short-term portion of capital leases	1,339	220
Accrued vacation pay	140	1,606
	21,924	17,948

12. Commitments

As at March 31, 1991, commitments for sports rights amounted to $147.8 million; procured programs, film rights and co-productions amounted to $17.5 million for total commitments of $165.3 million.

13. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation. In the event that such expenditures were incurred, they would be recognized as period costs.

14. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by the Parliament of Canada.

During the year, transactions with these related departments, agencies and Crown corporations were in the normal course of business on normal trade terms applicable to all individuals and enterprises. Transactions with the Parliament of Canada are outlined in Notes 6 and 8.

15. CBC Newsworld

The Corporation operates CBC Newsworld under a license condition that the operation be reported on an incremental cost/revenue basis. In compliance with the license condition, incremental revenue of $25.8 million and incremental costs of $25.9 million, for the year ended March 31, 1991, are being reported separately to the Canadian Radio-Television and Telecommunications Commission. For the seven months ended March 31, 1990 incremental revenue of $14.5 million and incremental costs of $13.5 million were reported to the CRTC. The cumulative excess revenues of $0.9 million as at March 31, 1991 are maintained for CBC Newsworld's future activities. These activities are an integral part of the operations of the Corporation.

16. Comparative figures

Certain of the 1990 comparative figures have been reclassified to conform to the current year's presentation.

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have audited the balance sheet of the Canadian Commercial Corporation as at March 31, 1991 and the statements of operations and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canadian Commercial Corporation Act and by-laws of the Corporation.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Cash and short-term deposits	186,346	206,088
Accounts receivable		
Foreign governments (Note 5)	123,840	85,622
Government of Canada—Parliamentary appropriation (Note 6)	234	1,814
Other	2,056	1,771
Advances to suppliers	132,880	125,566
Progress claims paid or due	540,836	408,961
	986,192	829,822

LIABILITIES	1991	1990
Accounts payable and accrued liabilities	122,624	89,928
Advances from customers	273,190	283,434
Progress payments received or due	540,724	410,173
Due to Government of Canada (Note 6)	1,551	1,473
Provision for additional contract costs (Note 3)	1,922	3,842
	940,011	788,850
Employee termination benefits	872	920
Contingencies (Note 4)		
	940,883	789,770
EQUITY OF CANADA		
Contributed surplus	20,000	20,000
Retained earnings	25,309	20,052
	45,309	40,052
	986,192	829,822

Certified correct:

F. OWEN KELLY
Comptroller

Approved by the Board:

HUGH MULLINGTON
President

HAROLD WAREHAM
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenues		
Contract billings	695,458	681,423
Interest income	8,183	7,078
Other income	831	1,287
	704,472	689,788
Expenses		
Cost of contract billings	695,458	681,423
Additional contract costs (recovery)	(390)	279
Services provided by Supply and Services Canada (Note 8(a))	7,581	7,798
Administrative	8,828	9,562
Legal fees and expenses (Note 8(b))	980	314
Other	245	351
	712,702	699,727
Net cost of operations	8,230	9,939
Parliamentary appropriation (Note 6)	14,917	17,089
	6,687	7,150
Retained earnings at beginning of the year	20,052	13,767
Payment to Government of Canada (Note 7)	(1,430)	(865)
Retained earnings at end of the year	25,309	20,052

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Financing activities		
Parliamentary appropriation		
Amount drawn down	14,917	17,089
Adjusted for decrease (increase) in receivable from Government of Canada	1,580	(51)
Payment to Government of Canada	(1,430)	(865)
Cash provided by financing activities	15,067	16,173
Operating activities		
Operations		
Net cost of operations	(8,230)	(9,939)
Net changes in non-cash balance sheet items		
Operating balances from customers and to suppliers	(7,697)	(10,239)
Advances and progress claims from customers and to suppliers	(18,882)	95,327
Cash (used in) provided by operating activities	(34,809)	75,149
(Decrease) increase in cash and short-term deposits	(19,742)	91,322
Cash and short-term deposits at beginning of year	206,088	114,766
Cash and short-term deposits at end of year	186,346	206,088

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Nature, organization and funding

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agent Crown corporation listed in Part I of Schedule III to the Financial Administration Act.

The Corporation acts as the prime contracting agency when other countries and international organizations wish to purchase products and services from Canada on a government-to-government basis. Contracts are made with foreign governments and international organizations and corresponding supply contracts are entered into with Canadian firms by the Corporation (see Note 3).

The Government has provided the Corporation with $20 million as contributed surplus. The Corporation has authority to draw loans from the Consolidated Revenue Fund in amounts up to a total of $10 million as required to supplement its working capital. Annually, the Corporation seeks funding for its operation through parliamentary appropriation (see Note 6).

2. Significant accounting policies

These financial statements are prepared in accordance with generally accepted accounting principles in Canada, consistently applied, and conform in all material respects with International Accounting Standards. A summary of significant policies follows:

(a) Contracts

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments are billed to customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

The cumulative effect of changes in the estimated cost of uncompleted contracts is recorded in the statement of operations in the year when the change is first determined.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur.

Contracts with foreign governments and corresponding contracts with Canadian suppliers are generally entered into in the same currency, or alternatively, the contract terms in the supplier contract pass the risk to the supplier. This reduces the Corporation's contractual exposure to losses or gains due to fluctuations in foreign exchange.

The Corporation maintains some working capital in U.S. currency to facilitate the cash flow between foreign customers and Canadian suppliers.

CANADIAN COMMERCIAL CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

(c) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(d) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Income taxes

The Corporation is not subject to income taxes.

(f) Capital assets

Capital assets are fully amortized in their year of purchase as their costs are not recovered through future operations.

3. Contractual obligations

The Corporation is obligated to fulfil numerous contracts with foreign customers. These contracts range in value up to approximately $500 million. The total contract value remaining to be fulfilled approximates $1.4 billion as at March 31, 1991 (1990—$1.4 billion).

The Corporation may incur additional contract costs should suppliers not fulfil the terms of their contracts. As of March 31, 1991, the Corporation has a provision of $1,922,000 (1990—$3,842,000) for additional contract costs, which may be incurred if certain suppliers are unable to meet their contractual obligations.

4. Contingencies

The Corporation is involved in three legal actions, which it considers as material. Losses, if any, resulting from the resolution of these contigencies, will be accounted for as a charge to income of the year in which the settlement occurs.

(a) The Corporation has been named as defendant in proceedings commenced in 1975 by a supplier alleging losses resulting from the termination of a contract and seeking damages in an amount of $6.8 million plus accrued interest and costs. In 1989, the Court ruled in favour of the Corporation on the determination of one of the major issues between the parties. As of March 31, 1991, the balance of the issues in dispute between the Corporation and its supplier are yet to be heard by the Court. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this matter is required.

(b) The Corporation has been named as defendant in proceedings commenced in 1985 by a supplier relating to a contract entered into in 1983 in which the claimant is seeking damages in an amount of $876,000. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this matter is required.

(c) The Corporation has been named as respondent in proceedings commenced in 1987 in which a supplier challenged the applicability of the fee for service system put in place by the Corporation in 1986, to a transaction between this supplier and the Corporation. The Corporation appealed the judgement of the Court of first instance rendered in 1990 which, inter alia, granted this supplier's motion. If the findings of the Court were upheld by the Court of Appeal, an amount in excess of one million dollars could be claimed from the Corporation. After a review of the reasons for the judgement of the Court and of the law by counsel, management is of the opinion that no provision for possible loss in respect of these proceedings is required.

5. Accounts receivable from foreign governments

As at March 31, 1991, the Corporation has provided $787,000 (1990—$943,000) to cover the possible non-collection of certain accounts receivable from foreign governments.

6. Parliamentary appropriation

For the fiscal year 1990-91, Parliament approved an appropriation amount of $15,157,000 (1990—$20,089,000). Subsequently, the Government decided to offset unanticipated government-wide program costs through re-allocations. Consequently, the Corporation's entitlement was reduced by $240,000. The Corporation drew down the full entitlement of $14,917,000 (1990—$17,089,000) of which $234,000 (1990—$1,814,000) was drawn down subsequent to March 31, 1991. The amount of the draw-down includes amounts due to government departments as at March 31, 1991 of $1,551,000 (1990—$1,473,000).

7. Payment to Government of Canada

During the year ended March 31, 1991, the Corporation approved the payment of $1,430,000 to the Government of Canada. Subsequent to March 31, 1991, the Board of Directors approved a similar payment of $1,340,000, to be made in 1991-92, to the Government of Canada.

8. Services provided by the Government of Canada

(a) Supply and Services Canada

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

(b) Department of Justice

The Department of Justice represents the Corporation in certain matters. The Corporation pays for amounts billed by Justice related to legal fees and expenses incurred in connection with specific actions but not for general legal services.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

9. Insurance

The Corporation follows the practice of self insuring.

10. Commitments

Effective April 1986, the Corporation entered into a ten-year lease agreement for office space. The minimum lease payments for the next five years, and in total, will approximate the following:

	(in thousands of dollars)
1992	1,041,000
1993	1,093,000
1994	1,148,000
1995	1,205,000
1996	1,265,000
	5,752,000

CANADIAN DAIRY COMMISSION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1991
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canadian Dairy Commission and all information in this annual report are the responsibility of management. The statements have been prepared in accordance with generally accepted accounting principles which have been consistently applied, using management's best estimates and judgements, where appropriate. Financial information presented elsewhere in the annual report is consistent with the statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls and practices ensure the orderly conduct of business, the accuracy of accounting records, the timely preparation of reliable financial information and the adherence to Commission policies and statutory requirements.

The Audit Committee, which is made up of the Commission's three Commissioners, oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting. The Commission's external auditors and those conducting its internal audits have free access to the Audit Committee to discuss the results of their work and to express their concerns and opinions.

The financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Roch Morin
Chairman

Paul Simard
Director of Finance

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1990 and the statement of operations and financing by producer levies and the statement of dairy support program and costs financed by the Government of Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canadian Dairy Commission Act and the by-laws of the Commission.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 8, 1990

BALANCE SHEET AS AT JULY 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Accounts receivable		
Trade (Note 3)	14	789
Government of Canada	40,249	44,157
Producer levies	48,146	55,195
Inventories (Note 5)	143,985	142,595
	232,394	242,736

LIABILITIES	1990	1989
Accounts payable and accrued liabilities	38,537	42,533
Direct support payments payable to producers	40,084	43,791
Allowance for losses on disposal of surplus production (Note 6)	35,515	17,007
Loans from Government of Canada (Note 7)	106,283	114,250
	220,419	217,581
EXCESS OF FINANCING BY PRODUCER LEVIES		
Excess of financing over net cost of operations (Note 11)	11,975	25,155
	232,394	242,736

The accompanying notes and schedule are an integral part of these financial statements.

Approved:

ROCH MORIN
Chairman

KENNETH McKINNON
Vice-Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF OPERATIONS AND FINANCING BY PRODUCER LEVIES FOR THE YEAR ENDED JULY 31, 1990 (in thousands of dollars)

	1990	1989
Export sales	182,663	156,790
Cost of goods sold	212,012	208,137
Loss on export sales	29,349	51,347
Domestic sales	60,262	43,321
Cost of goods sold	59,663	41,601
Loss (margin) on domestic sales	(599)	(1,720)
Total loss on sales	28,750	49,627
Assistance and expenses	121,506	108,514
Total cost of operations	150,256	158,141
Less operating costs financed by the Government of Canada		
Administrative expenses	3,476	4,694
Carrying charges		2,920
	3,476	7,614
Net cost of operations financed by producer levies	146,780	150,527
Financing by producer levies (Note 4)	155,929	172,281
Excess of financing over net cost of operations	9,149	21,754
Excess at beginning of year	25,155	30,294
	34,304	52,048
Refunds of excess	22,329	26,893
Excess at end of year	11,975	25,155

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF DAIRY SUPPORT PROGRAM AND COSTS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1990 (in thousands of dollars)

	1990	1989
Direct support payments to producers of industrial milk and cream	265,795	279,593
Administrative expenses	3,476	4,694
Carrying charges		2,920
Cost of production and dairy policy studies	764	303
Total costs financed by the Government of Canada	270,035	287,510

The accompanying notes and schedule are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS JULY 31, 1990

1. The Commission

The Canadian Dairy Commission (the "Commission") is an agent Crown corporation named in Part I, Schedule III to the Financial Administration Act and is not subject to the provisions of the Income Tax Act. The objectives of the Commission, as established by the Canadian Dairy Commission Act, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

The Commission administers the dairy support program financed by the Government of Canada, under which it makes direct support payments to producers. In co-operation with the Canadian Milk Supply Management Committee (CMSMC), which it chairs, the Commission undertakes the management and administration of operations financed by producer levies.

The Commission purchases, at Canadian support prices, all butter and skim milk powder tendered to it. While most of the butter purchased by the Commission is later resold in the domestic market, most of the skim milk powder is in excess of domestic needs and is exported. The Commission sells production surplus to domestic requirements in the form of whole milk products, skim milk powder and butter on international markets at the prevailing world prices. Historically, these prices have usually been lower than Canadian support prices. The Commission also pays assistance to processors and exporters to assist them in disposing of dairy products directly.

2. Significant accounting policies

Foreign currency translation

Sales and receivables in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the exchange rates provided therein.

Inventories

Inventories are valued at the lower of cost or estimated net realizable value.

Allowance for losses on disposal of surplus production

The Commission establishes an allowance for losses on disposal of surplus production by reference to its outstanding purchase commitments, actual butter inventory levels relative to the normal levels determined by the Commission and world market prices.

Excess of financing over net cost of operations

In accordance with the National Milk Marketing Plan, the treatment of any excess of financing by producer levies over the net cost of operations is determined by the Canadian Milk Supply Management Committee. Refunds are recorded in the year declared.

3. Trade accounts receivable

Trade accounts receivable are net of an allowance for doubtful accounts of $5.6 million (1989—$8.5 million).

The recovery of $1.2 million in the provision for doubtful accounts is the result of the Commission's successful declaration of ownership, and subsequent sale, of a bond in lieu of an account receivable due the Commission.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1990—*Continued*

4. Financing

Government of Canada

The Agricultural Stabilization Board provides financing to the Commission for direct support payments to producers of industrial milk and cream up to maximum amounts authorized by the Governor in Council. A major portion of the Commission's administrative expenses as well as professional services relating to cost of production and other studies are financed by the Government of Canada.

As a result of the April 1989 Budget, effective August 1, 1989, the federal funding of the Commission's administrative expenses associated with the export of dairy products and of the carrying charges for skim milk powder ceased. In addition, the federal funding of $6.03 per standard hectolitre direct support payment on 1.1 million hectolitres of Special Export Program industrial milk production was discontinued on July 31, 1989.

Producer levies

Producers are responsible for all costs of operations not financed by the Government of Canada. These costs are financed through levies established by the CMSMC, charged and collected by the provincial marketing boards and agencies and remitted to the Commission.

Producer levies are comprised of:

	1990	1989
	(in thousands of dollars)	
Industrial milk		
In-quota levies	123,780	131,322
Over-quota levies	24,995	32,926
	148,775	164,248
Fluid milk	7,154	8,033
Total	155,929	172,281

The Commission's administrative expenses of $5.0 million (1989—$4.7 million) have been financed from producer levies and by the Government of Canada in the amounts of $1.5 million (1989—Nil) and $3.5 million (1989—$4.7 million) respectively.

Industrial milk levies include an amount to cover all eligible costs associated with actual butter inventory levels up to normal levels determined by the Commission. The excess (deficiency) of financing over these eligible costs for the year amounted to ($1.7) million (1989—($0.6) million). The cumulative excess at year end amounted to $1.2 million (1989—$2.9 million) and is included with the excess of financing over net cost of operations and will be applied to future eligible costs associated with butter inventory levels.

5. Inventories

Inventories are comprised as follows:

	1990	1989
	(in thousands of dollars)	
Cost		
Butter	90,742	91,229
Skim milk powder	63,669	67,032
Other dairy products	13,903	12,373
	168,314	170,634
Less allowance for write down		
Butter (unsalted only)		8,038
Skim milk powder	18,694	15,294
Other dairy products	5,635	4,707
	24,329	28,039
Net book value	143,985	142,595

6. Allowance for losses on disposal of surplus production

In recognition, in part, of the decline in domestic butterfat requirements, the Commission has reduced the normal butter inventory level at the year end from 12 million to 10 million kilograms of butter. This has resulted in a $7.8 million increase in the 1989-90 net cost of operations financed by producer levies and the allowance for losses on disposal of surplus production.

7. Loans from Government of Canada

Loans from the Government of Canada, to a maximum of $300 million, are available to finance operations. There are no specific terms of repayment. Principal and accrued interest, however, are repaid on a regular basis as and when funds are available. The interest rates during the year varied from 12.014% to 13.922% (1989—8.995% to 12.888%).

Loan transactions for the year are summarized as follows:

	1990	1989
	(in thousands of dollars)	
Balance at beginning of year	114,250	87,363
Borrowings	252,627	278,222
Payments	(260,594)	(251,335)
Balance at end of year	106,283	114,250
Accrued interest at end of year	1,922	2,302

8. Representatives' fees

The Commission has used the services of representatives for the sale of dairy products on the export market. Their fees, which are included in cost of goods sold, are as follows:

	1990	1989
	(in thousands of dollars)	
Coopérative Fédérée de Québec, Canada	808	1,001
Intercontinental, Mexico	1,848	1,000
Gestion Y. Dessarrollo—Commercial S.A., Peru	59	259
Total	2,715	2,260

CANADIAN DAIRY COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1990—*Concluded*

9. Purchase commitments

As at July 31, 1990, the Commission was committed to purchase butter and skim milk powder produced prior to that date at Canadian support prices and other dairy products produced prior to that date at negotiated contract prices. These commitments amounted to approximately $12.0 million (1989—$15.3 million).

10. Related party transactions

Included in export sales is an amount of $15.0 million (1989—$18.0 million) of sales to the Canadian International Development Agency. These sales were carried out in the normal course of business and at the Commission's established sales prices.

In addition, government departments provided the Commission with certain administrative services without charge.

11. Subsequent event

In accordance with the decision of the CMSMC at its meeting of September 26, 1990, the excess of financing as at July 31, 1990, excluding the cumulative excess of financing over all eligible costs associated with normal butter inventory levels of $1.2 million, will be refunded to the provinces.

12. Financial statement presentation

A statement of changes in financial position has not been included because, in the opinion of management, it would not provide any meaningful additional information.

SCHEDULE OF OPERATIONS BY PRODUCT
FOR THE YEAR ENDED JULY 31, 1990
(in thousands of dollars)

	1990					1989				
	Butter	Skim milk powder	Evaporated milk	Other products*	Total	Butter	Skim milk powder	Evaporated milk	Other products*	Total
Export sales	11,159	144,117	8,068	19,319	182,663	355	113,477	15,555	27,403	156,790
Cost of goods sold	15,722	163,533	10,128	22,629	212,012	528	146,462	19,691	41,456	208,137
Loss on export sales	4,563	19,416	2,060	3,310	29,349	173	32,985	4,136	14,053	51,347
Domestic sales	60,262				60,262	43,321				43,321
Cost of goods sold	59,663				59,663	41,601				41,601
Loss (margin) on domestic sales	(599)				(599)	(1,720)				(1,720)
Total loss on sales	3,964	19,416	2,060	3,310	28,750	(1,547)	32,985	4,136	14,053	49,627
Assistance and expenses										
Dairy product assistance										
—Export	1,285	203	311	25,744	27,543	1,325	649	774	31,113	33,861
—Domestic	344	12,295			12,639	570	10,280			10,850
Inventory writedown		18,694	174	5,461	24,329	8,038	15,294	1,526	3,181	28,039
Promotion and donation	3,892	1,475		446	5,813	555	800			1,355
Carrying charges	7,148	3,402	335	778	11,663	6,617	4,214	624	795	12,250
Provision for (recovery of) doubtful accounts			(1,156)	146	(1,010)				458	458
	12,669	36,069	(336)	32,575	80,977	17,105	31,237	2,924	35,547	86,813
Provision for losses on disposal of surplus production					35,515					17,007
Administrative expenses					5,014					4,694
Total assistance and expenses					121,506					108,514
Total cost of operations					150,256					158,141

*Includes whole milk powder and cheese.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the Canadian Film Development Corporation as at March 31, 1991 and the statements of operations, equity of Canada and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 1991

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Deposit with the Consolidated Revenue Fund (Note 3)		21,793,780
Loans		
Canadian programming		
Interim financing	2,422,736	1,879,190
Permanent financing	14,583	
Feature films		
Interim financing	230,485	1,494,828
Permanent financing	451,938	714,039
	3,119,742	4,088,057
Parliamentary appropriation receivable (Note 4)	11,922,000	18,038,776
Accounts receivable	2,361,888	351,641
Prepaid expenses	318,911	361,082
	17,722,541	44,633,336
Long-term loans		
Canadian programming		
Permanent financing		49,583
Feature films		
Interim financing	27,390	37,500
Permanent financing		438,000
	27,390	525,083
Capital assets (Note 5)	3,085,564	2,627,751
	20,835,495	47,786,170

LIABILITIES	1991	1990
	$	$
Current		
Deposit payable (Note 3)		21,793,780
Accounts payable	5,400,734	10,871,307
	5,400,734	32,665,087
Long-term		
Provision for employee termination benefits	382,585	314,550
	5,783,319	32,979,637
Commitments (Note 8)		
EQUITY OF CANADA		
Equity of Canada	15,052,176	14,806,533
	20,835,495	47,786,170

Approved by the Board:

HARVEY CORN
Chairman

Approved by Management:

PIERRE DESROCHES
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991			1990
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 6)				
English production	43,527,023	21,105,746	64,632,769	76,890,652
French production	29,651,711	11,457,996	41,109,707	39,830,213
Marketing and distribution		24,594,707	24,594,707	25,029,683
Development of the industry		8,074,842	8,074,842	6,808,703
	73,178,734	65,233,291	138,412,025	148,559,251
Revenues				
Interest on loans	371,110	506,674	877,784	988,407
Cost of operations before administration expenses	72,807,624	64,726,617	137,534,241	147,570,844
Administration expenses (Note 7)			7,352,323	7,446,365
Cost of operations for the year			144,886,564	155,017,209

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of the year	14,806,533	24,228,742
Parliamentary appropriation for the year	145,132,207	145,595,000
	159,938,740	169,823,742
Cost of operations for the year	144,886,564	155,017,209
Balance at end of the year	15,052,176	14,806,533

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Cost of operations for the year	(144,886,564)	(155,017,209)
Items not affecting liquidity		
Loans written-off or converted into investments	2,448,267	5,718,811
Amortization	592,703	758,056
Increase in the provision for employee termination benefits	68,035	64,178
	(141,777,559)	(148,476,164)
Net change in non liquidity items of working capital related to operations	(7,438,649)	1,585,175
	(149,216,208)	(146,890,989)
Investing activities		
Repayment from (deposit with) the Consolidated Revenue Fund	23,695,307	(21,793,780)
Deposit (repayment of deposit) payable	(23,695,307)	21,793,780
Loans	(6,553,812)	(5,175,561)
Reimbursements of loans	5,571,553	6,433,302
Acquisition of capital assets	(1,050,516)	(770,128)
	(2,032,775)	487,613
Financing activities		
Parliamentary appropriation for the year	145,132,207	145,595,000
Parliamentary appropriation receivable		
Decrease for the year	(6,116,776)	(808,376)
Balance at beginning of the year	18,038,776	18,847,152
Balance at end of the year	11,922,000	18,038,776

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of Part VIII of the Financial Administration Act as it read before its repeal in 1984 and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Corporation are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of a parliamentary appropriation receivable.

(b) Loans

Loans are shown on the balance sheet at their face value, less an allowance for losses.

(c) Investments

Funds advanced for feature films and Canadian programming, in return for a share in the proceeds, are expensed as assistance expenses in the year in which the funds are paid or have become payable.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

(d) Capital assets

Capital assets are recorded at cost.

Amortization is recorded, using the diminishing-balance method, at the annual rate of 30% for the automobile, 20% for the furniture and equipment and 20% and 30% for the computer installations. Leasehold improvements are amortized, using the straight-line method, based on the terms of the leases.

(e) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises an amount for the development of a feature film industry which can be carried forward to future years up to the amount of unused film receipts and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. The admissible unlapsed amount not used at the end of the year is presented on the balance sheet as a parliamentary appropriation receivable.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Deposit with the Consolidated Revenue Fund and deposit payable

During the previous year, the Corporation received $21,200,000 from a private corporation for the creation of a fund to strengthen and improve the Canadian broadcasting system under an agreement subject to the approval by the Canadian Radio-television and Telecommunications Commission. This agreement was rejected on August 23, 1990 and, as a result, the Corporation returned the funds together with interest thereon.

4. Parliamentary appropriation receivable

	1991	1990
	$	$
Development of the feature film industry	5,642,642	8,567,950
Canadian programming production	959,969	4,882,344
Interim financing to producers and distributors	5,319,389	4,588,482
	11,922,000	18,038,776

5. Capital assets

	1991			1990
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Furniture and equipment	1,747,004	1,023,819	723,185	809,436
Computer installations	2,702,502	990,711	1,711,791	1,059,863
Leasehold improvements	1,048,377	404,649	643,728	748,652
Automobile	20,000	13,140	6,860	9,800
	5,517,883	2,432,319	3,085,564	2,627,751

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

6. Assistance expenses

	1991			1990
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	76,485,928	66,474,387	142,960,315	147,327,166
Proceeds from investments	(8,052,905)	(8,819,281)	(16,872,186)	(13,300,910)
Loans written-off or converted into investments	1,874,665	573,602	2,448,267	5,718,811
	70,307,688	58,228,708	128,536,396	139,745,067
Operating expenses (Note 7)	2,871,046	7,004,583	9,875,629	8,814,184
	73,178,734	65,233,291	138,412,025	148,559,251

7. Operating expenses

	1991	1990
	$	$
Salaries and employee benefits	9,375,116	8,232,178
Rent, taxes, heating and electricity	2,021,704	1,823,958
Printing, postage and office expenses	1,437,934	1,467,090
Professional services	1,429,482	1,620,464
Travel	856,977	859,706
Amortization	592,703	758,056
Advertising	509,416	412,748
Telephone and telex	394,032	383,176
Hospitality	216,088	195,456
Relocation	202,405	317,728
Consultants' fees	192,095	189,989
	17,227,952	16,260,549
Portion applicable to assistance expenses (Note 6)	9,875,629	8,814,184
Portion applicable to administration expenses	7,352,323	7,446,365

8. Commitments

As at March 31, 1991, the Corporation:

	French projects	English projects	Total
	$	$	$
is contractually committed to advance funds as loans and investments	10,380,739	12,319,138	22,699,877
has accepted to finance projects that may call for disbursements	3,933,485	497,379	4,430,864
	14,314,224	12,816,517	27,130,741

Under a production revenue sharing program, the Corporation has committed funds totalling $2,035,499 as at March 31, 1991, for projects yet to be submitted, under certain conditions.

Next year, the Corporation will pay an amount of $1,000,000 as the balance of its share in a joint project with the Department of External Affairs.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1992	1,926,330
1993	1,953,409
1994	1,862,081
1995	1,778,376
1996	1,708,376
1997-2000	4,185,042
	13,413,614

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY
AND THE
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have audited the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1991 and the statements of operations and equity of Canada and changes in financial position for the year then ended. These financial statements are the responsibility of the Institute's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990	LIABILITIES	1991	1990
	$	$		$	$
Current			Current		
Cash and term deposits	1,647,452	1,749,173	Accounts payable and accrued liabilities	325,290	369,454
Accounts receivable and accrued interest	37,325	29,580	Deferred rent compensation (Note 4)		11,536
Prepaid expenses	94,908	90,223		325,290	380,990
	1,779,685	1,868,976			
Furniture, equipment and leasehold improvements (Note 3)	226,148	246,304	EQUITY OF CANADA		
			Equity of Canada	1,680,543	1,734,290
	2,005,833	2,115,280		2,005,833	2,115,280

Commitments (Note 5).

Approved by the Board:

DAVID BRAIDE
Chairman of the Board

BERNARD WOOD
Chief Executive Officer

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses		
Programmes		
Research	1,418,506	1,463,028
Public programmes	1,334,912	1,262,945
Grants, awards and bursaries	1,032,855	995,300
Information services	638,473	633,204
	4,424,746	4,354,477
General administration and support	810,334	817,977
Total expenses (Schedule)	5,235,080	5,172,454
Revenue		
Investment and other income	181,333	159,374
Net cost of operations	5,053,747	5,013,080
Parliamentary appropriation	5,000,000	5,000,000
Excess of net cost of operations over parliamentary appropriation	(53,747)	(13,080)
Equity of Canada at beginning of the year	1,734,290	1,747,370
Equity of Canada at end of the year	1,680,543	1,734,290

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Cash used in operations		
Net cost of operations	5,053,747	5,013,080
Item not requiring an outlay of funds		
Amortization	(101,079)	(115,961)
	4,952,668	4,897,119
Changes in balance sheet accounts		
Decrease in deferred rent compensation	11,536	156,467
Increase (decrease) in prepaid expenses	4,685	(40,462)
Increase in accounts receivable and accrued interest	7,745	15,103
Decrease (increase) in accounts payable and accrued liabilities	44,164	(128,726)
	5,020,798	4,899,501
Investing activities		
Acquisition of furniture, equipment and leasehold improvements	80,923	89,366
Financing activities		
Parliamentary appropriation	(5,000,000)	(5,000,000)
Increase (decrease) in cash and term deposits during the year	(101,721)	11,133
Cash and term deposits at beginning of year	1,749,173	1,738,040
Cash and term deposits at end of year	1,647,452	1,749,173

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and operations

The Institute was established in 1984 under the Canadian Institute for International Peace and Security Act (the Act). The Institute is exempt from Divisions I to IV of Part X of the Financial Administration Act.

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles in Canada. The significant accounting policies followed are:

(a) Furniture, equipment and leasehold improvements

Furniture, equipment and leasehold improvements are recorded at cost. Furniture and equipment are amortized on the straight-line basis at an annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the duration of the lease.

(b) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

(c) Income taxes

The Institute is exempt from any income taxes.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts on an accrual basis. Furthermore, the Act states that the Institute shall be paid from the Consolidated Revenue Fund the sum of $5 million annually or such greater amount as may be appropriated by Parliament.

(e) Grants, awards and bursaries

Grants, awards and bursaries are charged to operations when the conditions of the agreement are met by the recipient.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

3. Furniture, equipment and leasehold improvements

	1991			1990
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Furniture	338,525	254,302	84,223	118,200
Equipment	312,195	184,427	127,768	123,595
Leasehold improvements	16,743	2,586	14,157	4,509
	667,463	441,315	226,148	246,304

4. Deferred rent compensation

Amount provided by new landlord to compensate for expenses to be incurred on previous leased premises during 1989-90 and 1990-91.

5. Commitments

(a) Office lease agreement

The total commitments for lease payments are estimated at $390,000 for each of the seven subsequent years. The lease agreement also calls for a pro rata share of occupancy costs of approximately $220,000 annually.

(b) Programmes

The Institute is committed to make payments totalling $1,124,500 in 1991-92 subject to compliance by the recipients with the terms of the agreements.

	1991	1990
	$	$
Research	219,100	344,000
Public programmes	154,700	156,900
Grants, awards and bursaries	713,500	714,500
Information services	37,200	3,500
	1,124,500	1,218,900

6. Comparative figures

Certain 1990 figures have been reclassified to conform to the statement presentation adopted in 1991.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1991

	Research	Public programmes	Grants, awards and bursaries	Information services	General administration and support	Total 1991	Total 1990
	$	$	$	$	$	$	$
Salaries and employee benefits	575,956	504,107	170,538	294,683	286,031	1,831,315	1,796,131
Projects	391,533	245,205		35,515		672,253	638,064
Rent and occupancy	154,609	128,249	40,278	174,328	115,681	613,145	592,498
Grants*			589,508			589,508	592,326
Publications	180,216	299,326		24,408		503,950	473,261
Transportation and communications	86,688	76,705	31,674	55,347	88,317	338,731	309,756
Awards and bursaries			187,600			187,600	173,082
Professional and special services	8,135	57,168	13,257	16,183	82,097	176,840	233,382
Material and supplies				35,965	104,944	140,909	131,093
Amortization					101,079	101,079	115,961
Conferences, seminars and workshops	21,369	24,152		2,044		47,565	65,950
Directors fees					32,185	32,185	50,950
	1,418,506	1,334,912	1,032,855	638,473	810,334	5,235,080	5,172,454

* Additional commitments resulting from grants approved in 1990-91 are reflected in the figures shown in Note 5(b) to financial statements.

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

TO THE CANADIAN LIVESTOCK FEED BOARD
AND THE
MINISTER OF AGRICULTURE

I have audited the balance sheet of the Canadian Livestock Feed Board as at March 31, 1991 and the statements of operations, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Accounts receivable	12,917	43,177
Parliamentary appropriations receivable	1,795,869	1,708,853
	1,808,786	1,752,030
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	69,637	112,810
	1,878,423	1,864,840

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable	150,265	110,577
Contributions payable	1,974,853	2,274,560
Provision for employee termination benefits	187,690	163,957
	2,312,808	2,549,094
Provision for employee termination benefits		176,049
	2,312,808	2,725,143
DEFICIENCY OF CANADA		
Deficit	(434,385)	(860,303)
	1,878,423	1,864,840

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

GRIFFITH THOMAS MEREDITH
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Contributions		
Feed freight assistance	16,507,804	17,288,388
New inland elevator construction assistance (Note 3)		27,813
	16,507,804	17,316,201
Administration expenses		
Salaries and employee benefits	1,198,944	1,302,737
Travel	133,867	107,878
Rentals	101,188	99,821
Equipment and office furniture	57,330	6,084
Professional and special services	56,786	38,697
Telephone	47,796	49,992
Stationery and office supplies	46,170	46,239
Publication of reports	45,223	44,408
Postage	36,943	36,993
Electricity	14,305	15,912
Repairs and upkeep of equipment and furniture	12,628	5,958
Goods and services tax	12,238	
Accounting and cheque issue services	2,000	2,000
Miscellaneous	9,727	5,565
	1,775,145	1,762,284
Cost of operations for the year	18,282,949	19,078,485

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Surplus (deficit) at beginning of the year	(860,303)	71,517
Parliamentary appropriations	18,706,867	18,144,665
Services provided without charge by a government department	2,000	2,000
	17,848,564	18,218,182
Cost of operations for the year	(18,282,949)	(19,078,485)
Deficit at end of the year	(434,385)	(860,303)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Cost of operations for the year	(18,282,949)	(19,078,485)
Items not affecting liquidity		
Increase (decrease) in the provision for employee termination benefits	(152,316)	182,739
Services provided without charge by a government department	2,000	2,000
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program		27,813
	(18,433,265)	(18,865,933)
Decrease in accounts receivable	30,260	54,330
Increase in accounts payable	39,688	9,291
Increase (decrease) in contributions payable	(299,707)	221,989
	(18,663,024)	(18,580,323)
Financing activities		
Parliamentary appropriations	18,706,867	18,144,665
Investing activities		
Amount recovered under the new inland elevator construction assistance program	43,173	76,425
Parliamentary appropriations receivable		
Increase (decrease) for the year	87,016	(359,233)
Balance at beginning of the year	1,708,853	2,068,086
Balance at end of the year	1,795,869	1,708,853

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The Board, a Crown corporation named in Part I of Schedule III to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

— the availability of feed grain to meet the needs of livestock feeders;

— the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and

— reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

Bill C-8, an Act to provide for the dissolution or transfer of certain Crown corporations and to amend certain Acts in consequence thereof, was adopted in third reading on May 23, 1991 by the House of Commons and is now before the Senate. This Bill provides for the dissolution of the Board and the execution of its mandate by the Minister of Agriculture.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Board are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, the liquidity consists of parliamentary appropriations receivable or payable.

(b) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Write-offs or provisions for losses of amounts recoverable under the new inland elevator construction assistance program are charged to operations in the year in which collection is considered doubtful.

(c) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(d) Parliamentary appropriations

Parliamentary appropriations are recorded in the statement of deficit of Canada for the year to which they apply.

(e) Services provided without charge

An estimated amount for services provided without charge by a government department is included in expenses with an offset to the statement of deficit.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase condition, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction costs. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1991, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $69,637 ($112,810 as at March 31, 1990). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

CANADIAN MUSEUM OF CIVILIZATION

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the Canadian Museum of Civilization as at March 31, 1991 and the statements of operations, equity of Canada and changes in financial position for the nine months then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and changes in its financial position for the nine months then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Museums Act and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	March 31 1991	Opening July 1st 1990
Current		
Deposit with Receiver General for Canada	7,045	9,819
Accounts receivable (Note 3)	840	479
Inventories	1,305	1,152
Prepaid expenses	305	
	9,495	11,450
Trust account (Note 4)	1,483	1,289
Collection	1	1
Property and equipment (Note 5)	12,693	11,862
	23,672	24,602

LIABILITIES	March 31 1991	Opening July 1st 1990
Current		
Accounts payable and accrued liabilities (Note 6)	9,132	11,410
Current portion of accrued employee termination benefits	595	290
Deferred revenue	13	
	9,740	11,700
Accrued employee termination benefits	1,566	1,561
Trust account (Note 4)	1,483	1,289
	12,789	14,550
EQUITY		
Equity of Canada (Note 7)	10,883	10,052
	23,672	24,602

Approved by Management:

GEORGE MACDONALD
Director

JACQUES OUELLET
Deputy Director

Approved by the Board of Trustees:

PETER HERRNDORF
Chairman

PIERRE MOREAULT
Trustee

CANADIAN MUSEUM OF CIVILIZATION—*Continued*

STATEMENT OF OPERATIONS FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Expenses	
Personnel costs	16,645
Professional and special services	5,261
Protection services	2,399
Furniture and fixtures	2,013
Amortization	1,836
Freight and cartage	834
Repairs and maintenance	777
Exhibit design and fabrication	618
Cost of goods sold—	
Boutiques	517
Collection acquisitions	510
Equipment rental	385
Marketing and advertising	348
Communications	192
Allowance for doubtful accounts	96
Other	272
	32,703
Revenue	
CINÉPLUS	1,268
General admissions	1,034
Boutique sales	855
Parking	425
Facility rental and food services concession	311
Other	282
	4,175
Excess of expenses over revenue before parliamentary appropriation	28,528

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Operating activities	
Excess of expenses over revenue before parliamentary appropriation	(28,528)
Items not affecting funds	
Amortization	1,836
Employee termination benefits	5
	(26,687)
Change in non-cash operating assets and liabilities	(2,779)
Funds used for operating activities	(29,466)
Investing activities	
Net acquisition of property and equipment	(2,667)
Financing activities	
Parliamentary appropriation	29,359
Decrease in the deposit with the Receiver General for Canada	(2,774)
On deposit as at July 1, 1990	9,819
On deposit as at March 31, 1991	7,045

STATEMENT OF EQUITY OF CANADA FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Balance as at July 1, 1990	10,052
Excess of expenditures over revenue before parliamentary appropriation	(28,528)
Parliamentary appropriation—Operations and acquisition of property and equipment	29,359
Balance as at March 31, 1991	10,883

CANADIAN MUSEUM OF CIVILIZATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Mission and mandate

The Canadian Museum of Civilization was established on July 1, 1990 by the Museums Act. The Canadian Museum of Civilization is a Crown Corporation named in Part I of Schedule III of the Financial Administration Act. The Canadian War Museum is a component part of the Canadian Museum of Civilization.

The mission, as stated in the Museums Act, is as follows:

"to increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent."

In compliance with the Museums Act, assets, liabilities and equity belonging to the Canadian Museum of Civilization were transferred, as of July 1, 1990, from National Museums of Canada to the Canadian Museum of Civilization at book value.

2. Significant accounting policies

(a) Inventories

The inventories, which consist of materials for the boutiques and publications, are valued at the lesser of cost or net realizable value.

(b) Collection

The artifact collection forms the largest part of the assets of the Corporation, but it is presented in the balance sheet at a nominal value of $1,000 given the practical difficulties of determining a meaningful value for this asset.

Objects purchased for the collection of the Corporation are, in the year of acquisition, recorded as an expense or accounted for in the Trust account depending on the source of funds. Objects donated to the Corporation are not recorded in the books of accounts.

(c) Property and equipment

Property and equipment were transferred to the Corporation on July 1, 1990 at the book value, on that date, in the books of the National Museums of Canada. The counterpart of this appears on the balance sheet in the Equity of Canada. Property and equipment acquired since July 1, 1990 are valued at cost.

Amortization is calculated on the straight-line method, commencing with the date of receipt of the goods, as follows:

Leasehold improvements	10 years
Office furniture and equipment	8 years
Technical and informatics equipment	5 and 8 years
Motor vehicles	5 years

Since the buildings are not owned by the Corporation, no amortization is taken.

(d) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. The Corporation matches these contributions equally for each employee for the period in which services are rendered. These contributions are expended during the year in which services are rendered and represent the total obligation of the Corporation for employee pension plan.

(e) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The cost of these benefits is expended in the year in which they are earned.

(f) Parliamentary appropriation

The parliamentary appropriation funds the net cost of operations for the period and finances the acquisition of fixed assets—property and equipment. The parliamentary appropriation is credited to the Equity of Canada.

3. Accounts receivable

	March 31 1991	July 1 1990
	(in thousands of dollars)	
Recoveries of salaries from government departments	373	256
Recoveries of Goods and Services Tax	334	
Trade accounts	76	104
Other	57	119
	840	479

4. Trust account

A trust account was created to facilitate the management of funds donated by or received from private individuals and other corporate entities.

On July 1, 1990, the balance of the trust account was $1,289,601. For the period ending March 31, 1991, the revenue amounted to $401,720 and expenditures amounted to $208,072 for a closing balance at March 31, 1991 of $1,483,249.

5. Property and equipment

	March 31 1991			July 1 1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Leasehold improvements	6,561	787	5,774	5,608
Office furniture and equipment	3,524	1,188	2,336	1,732
Technical equipment	5,894	2,633	3,261	3,443
Informatics equipment	2,873	1,642	1,231	1,030
Motor vehicles	201	110	91	49
	19,053	6,360	12,693	11,862

CANADIAN MUSEUM OF CIVILIZATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

6. Accounts payable and accrued liabilities

	March 31 1991	July 1 1990
	(in thousands of dollars)	
Trade accounts payable	6,020	3,311
Government departments and agencies	1,336	5,669
Accrued salaries and vacation pay	1,776	2,430
	9,132	11,410

7. Equity of Canada

The Equity of Canada represents the book value of assets and liabilities transferred from the former National Museums of Canada as of July 1, 1990 and the net results of the operations of the Corporation since that date. However, it does not reflect the value of land and buildings occupied by the Corporation as they are presently provided without charge and owned by the Government of Canada (see Notes 2(c) and 8). The artifact collection is included at a nominal value of $1,000 (see Note 2(b)).

8. Related party transactions

The building space occupied by the Corporation is supplied without charge by the Department of Public Works. The Corporation also receives, without charge, accounting and auditing services from different government departments and agencies. These services provided without charge are not recorded in the financial statements.

During the reporting period and in the normal course of operations, the Corporation incurred expenses for the work and services provided by other government departments and agencies under the same conditions as outside parties.

CANADIAN MUSEUM OF NATURE

MANAGEMENT RESPONSIBILITIES

The Board of Trustees, which is responsible for, among other things, the financial statements of the corporation, delegates to management the responsibility for the preparation of the financial statements and the annual report. Responsibility for their review is that of the Audit and Finance Committee. The financial statements were prepared by management in accordance with generally accepted accounting principles and include estimates based on management's experience and judgement. The financial statements have been approved by the Board of Trustees of the corporation on the recommendation of the Audit and Finance Committee. Other financial and operating information appearing in this annual report is consistent with that contained in the financial statements.

Management maintains books and records, financial and management control and information systems and management practices in such a manner as to provide reasonable assurance that: reliable and accurate information is produced on a timely basis; assets are safeguarded and controlled; transactions are in accordance with Part X of the Financial Administration Act and its regulations as well as the Museums Act and by-laws of the corporation; resources are managed economically and efficiently, and that the operations of the corporation are carried out effectively.

The Auditor General of Canada conducts an independent audit of the financial statements of the corporation in accordance with generally accepted auditing standards.

The Board of Trustees of the corporation is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises this responsibility through its Audit and Finance Committee, which is composed of three trustees, none of whom are employees of the corporation. The Audit and Finance Committee discharges the responsibilities conferred upon it by the Board of Trustees, and meets on a regular basis with management, and the Auditor General of Canada, who has unrestricted access to the Committee.

Alan R. Emery
Director

Colin C. Eades
Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the Canadian Museum of Nature as at March 31, 1991 and the statements of operations, equity of Canada and changes in financial position for the nine months then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and changes in its financial position for the nine months then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Museums Act and the by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1991

CANADIAN MUSEUM OF NATURE—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	March 31 1991	Opening July 1st 1990
Current		
Deposit with the Receiver General for Canada	2,083	2,060
Accounts receivable		
Government departments	148	1
Others	99	129
Inventories	346	247
	2,676	2,437
Trust account (Note 3)	745	509
Collections	1	1
Capital assets (Note 4)	2,338	1,854
	5,760	4,801

LIABILITIES AND EQUITY OF CANADA	March 31 1991	Opening July 1st 1990
Current		
Accounts payable and accrued liabilities		
Others	2,293	2,639
Government departments	610	198
Current portion of provision for employee termination benefits	215	165
	3,118	3,002
Provision for employee termination benefits	1,132	1,080
Trust account (Note 3)	745	509
	4,995	4,591
EQUITY		
Equity of Canada	765	210
	5,760	4,801

Approved by the Board of Trustees:

NORMAN E. WAGNER
Chairman

Approved by Management:

ALAN R. EMERY
Director

COLIN C. EADES
Comptroller

CANADIAN MUSEUM OF NATURE—*Continued*

STATEMENT OF OPERATIONS FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

		1991
Expenses		
Personnel costs		10,006
Professional and special services		1,622
Materials and supplies		873
Amortization		557
Travel		377
Communications		375
Repairs and maintenance		196
Others		194
Bad debts		139
Freight and cartage		131
Rentals of equipment		108
Marketing and advertising		92
Acquisitions of objects for collections		55
Exhibit design and fabrication		17
		14,742
Revenues		
Commercial operations		
Publishing and boutique	226	
Cost of goods sold	112	
Gross profit		114
Admission fees		156
Parking		179
Rentals of facilities		135
		584
Scientific services		109
Education programmes		60
Other		194
		947
Net cost of operations (Note 5)		13,795

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Operating activities	
Net cost of operations	(13,795)
Items not affecting funds	
Amortization	557
Change in long-term provision for employee termination benefits	52
Net change in non-cash working capital	(100)
Funds applied to operating activities	(13,286)
Investing activities	
Addition to capital assets	(1,041)
Financing activities	
Parliamentary appropriation	13,560
Transfer from Trust account	790
	14,350
Increase in deposit with Receiver General for Canada	23
Deposit at the beginning of the period	2,060
Deposit at the end of the period	2,083

STATEMENT OF EQUITY OF CANADA FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Balance at the beginning of the period	210
Parliamentary appropriation (Note 6)	13,560
Transfer from Trust Account (Note 7)	790
Net cost of operations	(13,795)
Balance at the end of the period	765

CANADIAN MUSEUM OF NATURE—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority, mission and operations

The Canadian Museum of Nature was established by the Museums Act on July 1st, 1990 and is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The Canadian Museum of Nature was previously under the jurisdiction of the National Museums of Canada. Following Section 34 of the Museums Act, all rights, obligations and liabilities of the National Museums of Canada in relation to a constituent museum have become rights, obligations and liabilities of the constituent museum as it is for the Canadian Museum of Nature.

The corporation's mission is to increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

To accomplish its mission, the corporation has organized its operations in two major functions, Collections and Research and Public Programmes supported by Communications and Marketing activities, Services to the Museum and Comptrollership activities. The overall direction and coordination of activities are under the responsibility of the Museum Directorate.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with generally accepted accounting principles and reflect the following policies:

(a) Inventories

Inventories of publications and boutique are valued at the lower of cost and net realizable value, cost being determined by the specific item method.

(b) Capital assets

Capital assets were transferred from the National Museums of Canada at their original cost with related accumulated amortization. Capital assets acquisitions are recorded at cost. Amortization is calculated on the straight-line basis based on the estimated useful lives of the assets as follows:

Office equipment	5 to 12 years
Other equipment and furnishings	5 to 10 years
Leasehold improvements	5 and 10 years

Material and equipment acquired for the purpose of the design, development and maintenance of exhibits are charged to operations in the year of acquisition.

(c) Collections

Collections constitute the major part of the corporation's assets, but are shown at a nominal value of $1,000 on the balance sheet. Valuation of collections would be neither practical nor economical and their uniqueness prevents the establishment of a fair value.

Objects purchased for the collections are recorded as expenses in the year of acquisition or charged to the Trust account, depending on the source of funds. Objects donated to the corporation are not recorded in the books of accounts.

(d) Pension plan

The corporation's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made by both employees and the corporation on an equal basis. These contributions represent the total pension obligations of the corporation and are recognized in the accounts on a current basis.

(e) Employee termination benefits

Employees of the corporation are entitled to specified benefits on termination as provided under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(f) Donated services

The value of volunteer and other services donated by individuals and corporate entities to the corporation are not recorded in the financial statements.

3. Trust account

A Trust account is established within the Consolidated Revenue Fund. This account permits the corporation to manage funds donated by and/or received from individuals and corporate entities for the purpose for which funds were donated or received. Funds deposited in this account earn interest. Transactions are accounted for on a cash basis and are not included in the statement of operations.

	(in thousands of dollars)
Receipts	
Gifts and bequests	1,036
Interest	44
	1,080
Disbursements	844
Excess of receipts over disbursements	236
Balance at the beginning of the period	509
Balance at the end of the period	745

4. Capital assets

	March 31 1991			July 1st 1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Office equipment	1,876	920	956	673
Other equipment and furnishings	2,648	1,471	1,177	1,181
Leasehold improvements	240	35	205	
	4,764	2,426	2,338	1,854

CANADIAN MUSEUM OF NATURE—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

5. Related party transactions

Through common ownership, the corporation is related to all Government of Canada created departments, agencies and Crown corporations.

Building space occupied by the corporation is provided by Public Works Canada without charge. Buildings are either owned and maintained by Public Works or leased/rented for the benefit of the corporation. During the period, the corporation also received without charge accounting and auditing services from related parties.

The corporation also incurred, in the normal course of operations, expenses in the amount of $1,889,000 for the work and services provided by other government departments and agencies.

6. Parliamentary appropriation

A parliamentary appropriation funds the net operating expenditures and finances the acquisition of capital assets. The parliamentary appropriation is reflected in the equity of Canada.

	(in thousands of dollars)
Department of Communications	
—Vote 47c	14,565
Deferred from previous year	95
	14,660
Amount lapsed	1,100
Amount used	13,560

7. Transfer from trust account

During the period, a sum of $790,000 was transferred to the corporation from the Trust account. This transfer was made to reimburse the corporation for a payment made in June 1990 for the acquisition of the William Pinch Collection. Payments related to the acquisition of this collection are normally made from the Trust account. However, due to a temporary shortfall of funds, the payment had to be made by the National Museums of Canada and the corporation's parliamentary appropriation for the period has been reduced by that amount.

8. Commitments

As at March 31, 1991, the corporation had outstanding commitments which amounted to $1,195,000, mainly in respect of security services and exhibit contracts.

CANADIAN NATIONAL RAILWAY SYSTEM

MANAGEMENT REPORT

The accompanying consolidated financial statements of Canadian National Railway System and all information in this annual report are the responsibility of management and have been approved by the board of directors.

The financial statements have been prepared by management in conformity with Canadian generally accepted accounting principles. These statements include some amounts that are based on best estimates and judgments. Financial information used elsewhere in the annual report is consistent with that in the financial statements.

Management of the Company, in furtherance of the integrity and objectivity of data in the financial statements, has developed and maintains a system of internal accounting controls and supports an extensive program of internal audits. Management believes that this system of internal accounting controls provides reasonable assurance that financial records are reliable and form a proper basis for preparation of financial statements and that assets are properly accounted for and safeguarded.

The board of directors carries out its responsibility for the financial statements in this report principally through its audit committee, consisting solely of outside directors. The audit committee reviews the Company's annual consolidated financial statements and recommends their approval by the board of directors. Also, the audit committee meets regularly with the Vice-President Internal Audit and with the Shareholder's Auditors, appointed by the Government of Canada.

These consolidated financial statements have been examined by the Shareholder's Auditors, Deloitte & Touche and Raymond, Chabot, Martin, Paré, whose report is presented below.

Yvon H. Masse
Senior Vice-President and Chief Financial Officer

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have audited the consolidated balance sheets of Canadian National Railway System as at December 31, 1990 and 1989 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three-year period ended December 31, 1990. These financial statements are the responsibility of the System's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the System as at December 31, 1990 and 1989 and the results of its operations and the changes in its financial position for each of the years in the three-year period ended December 31, 1990 in accordance with generally accepted accounting principles.

Deloitte & Touche
Chartered Accountants
(For the years ended December 31, 1990, 1989 and 1988)

Raymond, Chabot, Martin, Paré
Chartered Accountants
(For the year ended December 31, 1990)

Montreal, Canada
March 5, 1991

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash and time deposits		128,824
Accounts receivable	449,598	431,955
Material and supplies	260,032	251,156
Other	280,094	270,573
	989,724	1,082,508
Investments	135,772	106,495
Properties	5,809,887	5,814,073
Other assets and deferred charges	92,885	102,275
	7,028,268	7,105,351

LIABILITIES	1990		1989	
Current				
Bank indebtedness		114,050		100
Accounts payable and accrued charges		826,974		850,277
Current portion of long-term debt		103,055		59,990
Other		263,172		311,092
		1,307,251		1,221,459
Other liabilities and deferred credits		380,811		425,632
Deferred income taxes		33,823		44,570
Long-term debt		1,756,395		1,869,889
Minority interest in subsidiary companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock	2,278,867		2,278,867	
Retained earnings	1,266,776	3,545,643	1,260,589	3,539,456
		7,028,268		7,105,351

See accompanying notes to consolidated financial statements.

On behalf of the Board:

BRIAN R.D. SMITH
Director

RONALD E. LAWLESS
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989	1988
CN Rail			
Revenues	3,398,175	3,528,331	3,792,115
Expenses	3,498,337	3,403,307	3,571,430
Income (loss)	(100,162)	125,024	220,685
Grand Trunk Corporation			
Revenues	431,147	461,312	477,816
Expenses	441,729	447,625	464,882
Income (loss)	(10,582)	13,687	12,934
Enterprises group			
CN Real Estate			
Revenues	130,047	101,827	54,741
Expenses	46,812	34,786	20,486
Other income	12,435	25,949	12,557
Income	95,670	92,990	46,812
CN Exploration			
Revenues	38,962	30,283	27,568
Expenses	30,474	22,475	24,428
Income	8,488	7,808	3,140
Other			
Income	12,250	17,273	10,471
Total Enterprises group	116,408	118,071	60,423
Income from continuing operations before unusual item and income taxes	5,664	256,782	294,042
Premium on early extinguishment of long-term debt			(111,106)
Income from continuing operations before income taxes	5,664	256,782	182,936
Income taxes	(2,070)	51,031	4,349
Net income from continuing operations	7,734	205,751	178,587
Discontinued operations			104,078
Net income	7,734	205,751	282,665

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989	1988
Balance, beginning of year	1,260,589	1,095,988	822,212
Prior years' dividends reversed			47,644
Net income	7,734	205,751	282,665
Dividend	(1,547)	(41,150)	(56,533)
Balance, end of year	1,266,776	1,260,589	1,095,988

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989	1988
Operating activities			
Net income from continuing operations	7,734	205,751	178,587
Non-cash charges to income			
Depreciation and amortization	269,444	264,766	261,910
Income of equity investees less dividends	(14,634)	(29,255)	(16,998)
Deferred income taxes (recovery)	(10,747)	44,570	
Changes in working capital items*	(50,730)	34,735	(40,542)
Other	(44,008)	(55,323)	(32,989)
Cash from continuing operations	157,059	465,244	349,968
Cash from discontinued operations			14,333
	157,059	465,244	364,301
Investing activities			
Additions to properties	(327,175)	(370,960)	(386,319)
Net proceeds from disposal of properties	61,916	62,560	71,600
Investments in unconsolidated affiliates	(24,472)	(23,204)	(15,539)
Advances from unconsolidated affiliates	17,513	21,323	6,612
Repayment of advances by unconsolidated affiliates	1,194	1,538	964
Proceeds from sale of business units			882,283
Working capital of previously consolidated companies			(18,642)
Investments in previously consolidated companies			(13,259)
	(271,024)	(308,743)	527,700
Dividend paid to shareholder	(56,533)		
Cash provided (used) before financing activities	(170,498)	156,501	892,001
Financing activities			
Issuance of long-term debt	10,396	14,381	5,772
Reduction of long-term debt	(82,672)	(78,344)	(798,327)
	(72,276)	(63,963)	(792,555)
Net increase (decrease) in cash	(242,774)	92,538	99,446
Cash (bank indebtedness), beginning of year	128,724	36,186	(63,260)
Net cash (bank indebtedness), end of year	(114,050)	128,724	36,186

* Excluding cash, bank indebtedness, current portion of long-term debt and dividend paid.

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of consolidation

The consolidated financial statements include the accounts of all significant subsidiaries and, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada.

Investments in entities in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by division

In presenting the results by division, interdivisional charges for services have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Accounting for railway properties is carried out in accordance with rules issued by the National Transportation Agency of Canada (Canadian properties) and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable railway assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation. Other depreciable assets retired or disposed of are accounted for in accordance with the unit plan whereby gains or losses are taken into income as they occur.

The Company follows the successful efforts method of accounting for its oil and gas operations whereby the acquisition costs of oil and gas properties, the costs of successful exploratory wells and the costs of drilling and equipping development wells are capitalized.

CN Real Estate's properties are stated at cost. Carrying costs of properties under development are capitalized. Such costs include real estate taxes, insurance, interest and other expenses directly related to the development activity.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway properties, rates are authorized by the National Transportation Agency of Canada and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.71%-2.73%
Rails	1.93%
Other track material	2.23%-2.83%
Ballast	3.27%
Road locomotives	4.30%
Freight cars	1.73%-3.18%

Acquisition costs of oil and gas properties are amortized on a straight-line basis over the term of the lease until such time as the properties are determined to be productive or judged to be impaired. Acquisition costs of productive properties and costs of successful exploratory drilling and of drilling and equipping development wells are charged against income on the unit-of-production method based upon proven reserves of oil and gas. Exploratory dry hole and acquisition costs judged to be impaired are charged against income in the current period. Other exploratory expenditures are charged against income as incurred.

CN Real Estate assets are depreciated using the straight-line method calculated over the estimated economic life of the asset.

(f) Revenues

Transportation: Revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with movements not completed are deferred.

Real estate: Rental revenues are recognized as earned. Revenues from disposition of properties are recognized on completion of the sale. The share of income from joint ventures is recognized on an equity basis and reported as Other income.

(g) Pensions

Pension costs are determined periodically by independent actuaries. Pension expense is charged annually to operations and comprises the total of the following:

— the cost of pension benefits provided in exchange for employees' services rendered during the year, and

— amortization of past service costs over the expected average remaining service life of the employee group covered by the plans.

The pension plans are funded through contributions determined in accordance with the accrued benefit actuarial cost method.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(h) Foreign exchange

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and long-term debt are translated at the rates in effect at the balance sheet date, whereas all other assets and liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year except for depreciation which is translated at exchange rates prevailing when the related properties were acquired.

The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenses are translated at rates prevailing at the time of the transactions except for revenues designated as a hedge against repayment of foreign denominated long-term debt which are translated at the rate in effect at the inception of the debt.

Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency losses on long-term debt. The Company has designated future U.S. dollar revenue streams as a hedge against the repayment of most of its long-term debt denominated in U.S. dollars, and has thus deferred reflecting the related unrealized foreign currency translation losses in net income until the earlier of the debt repayment or the expiry of the hedge. Unrealized foreign currency losses related to long-term debt denominated in U.S. dollars not covered by the hedge are deferred and amortized over the remaining life of the debt. Such deferred amounts are included in the Consolidated Balance Sheet as part of Other Assets and Deferred Charges.

(i) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases entered into prior to 1982, satisfying the criteria for capital leases, have been recorded as operating leases.

2. Changes in accounting policies

During 1990 the Company adopted retroactively the recommendations of the Canadian Institute of Chartered Accountants relating to discontinued operations and extraordinary items. The principal features of the recommendations are a much narrower definition of the nature of transactions qualifying as extraordinary items and the requirement to disclose results of discontinued operations separately from those of continuing operations. These changes result mainly in the inclusion in the income statement caption "Income taxes" of reductions in income taxes resulting from the application of prior years' losses and in "Discontinued operations" of certain 1988 asset write-downs, closure costs and gains on disposal of business units, net of related income taxes. These amounts had previously been treated as extraordinary items. The changes have no impact on reported net income.

3. Investments

	Percentage of Voting Interest	December 31 1990	December 31 1989
		(in thousands of dollars)	
Entities accounted for by equity method			
CNCP Niagara-Detroit Partnership	50%	18,646	17,766
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		50,828	36,494
		80,156	64,942
Other investments at cost less provisions for impairment where applicable		55,616	41,553
Total		135,772	106,495

4. Properties

	December 31, 1990			December 31, 1989		
	Cost	Accumulated depreciation	Net	Cost	Accumulated depreciation	Net
	(in thousands of dollars)					
CN Rail	8,488,536	3,317,177	5,171,359	8,356,990	3,172,380	5,184,610
Grand Trunk Corporation	526,394	145,682	380,712	522,984	144,485	378,499
Enterprises group						
CN Real Estate	161,983	22,736	139,247	151,169	18,571	132,598
CN Exploration	125,328	61,804	63,524	114,846	53,368	61,478
Other	75,737	20,692	55,045	79,773	22,885	56,888
	9,377,978	3,568,091	5,809,887	9,225,762	3,411,689	5,814,073
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	1,043,036	579,815	463,221	1,019,199	554,399	464,800

At December 31, 1990 the gross value of assets under capital leases included above was $97.4 million (1989—$103.7 million) and related accumulated amortization thereon amounted to $18.9 million (1989—$16.0 million).

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

5. Long-term debt

	Maturity	Currency in which payable	December 31 1990	December 31 1989
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 11 3/8% 8 Year Notes	June 11, 1993	Canadian	100,000	100,000
Canadian National 9 7/8% 8 Year Notes	Mar. 18, 1994	Canadian	100,000	100,000
Canadian National 12 1/2% 10 Year Notes	Apr. 15, 1995	Canadian	100,000	100,000
Canadian National 6 1/2% 10 Year Japanese Yen Notes (a)	Mar. 26, 1996	Canadian	70,000	70,000
Canadian National 9 3/8% 10 Year Notes	Oct. 1, 1996	Canadian	100,000	100,000
Canadian National 9 1/4% 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	44,511	62,315
Canadian National 5 3/8% 15 Year Swiss Franc Bonds (b)	Aug. 22, 2000	Canadian	98,617	98,617
Canadian National 8 7/8% 15 Year Notes	May 21, 2001	Canadian	150,000	150,000
Canadian National 8 3/8% 25 Year Sinking Fund Debentures	July 1, 2002	United States	63,561	68,858
Canadian National 9.70% 25 Year Sinking Fund Debentures	July 15, 2004	United States	152,781	163,861
Canadian National 13% 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	86,928	90,196
Canadian National 12 1/4% 20 Year Sinking Fund Debentures	May 1, 2005	Canadian	125,000	125,000
Canadian National 14% 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	84,158	95,028
Canadian National 15% 25 Year Sinking Fund Debentures	June 1, 2006	United States	77,230	84,328
Canadian National 16 1/4% 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	55,695	87,180
Canadian National 14 3/4% 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	55,722	55,722
Canadian National 12% 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5 1/2% 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5 1/2% 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total bonds, debentures and notes			1,588,774	1,675,676
Government of Canada loan (c)			147,634	161,085
Other				
Amounts owing under equipment purchase agreements (d)		Various	93,120	105,592
Syndicated loan (e)		Canadian	42,610	42,610
Capital lease obligations (f)		Various	88,449	90,733
Adjustment to current exchange rate (see Note 1 (h))			(14,532)	(12,074)
Total other			209,647	226,861
			1,946,055	2,063,622
Less: in-substance defeasance (g)			74,091	123,545
Current portion of long-term debt			103,055	59,990
Unamortized discount and other			12,514	10,198
			189,660	193,733
Long-term debt			1,756,395	1,869,889

(a) The Company borrowed $70.0 million at an all-inclusive cost of 10.25% by means of a Euro-yen public note issue and a currency swap.

(b) The Company borrowed $98.6 million at an all-inclusive cost of 11.17% by means of a public bond issue in Switzerland and a currency swap.

(c) The Government of Canada loan bears interest at 8 3/4% per annum and is payable in equal semi-annual instalments of $13.63 million covering principal and interest to June 30, 1998.

(d) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 2000 at interest rates ranging from 8 1/2% to 17 3/4%. As at December 31, 1990, the principal amounts are payable as U.S. $57.2 million and Canadian $22.7 million (December 31, 1989—U.S. $77.1 million, Canadian $14.4 million).

(e) The Company borrowed $42.6 million at an all-inclusive cost of 11.535% by means of a yen syndicated loan and currency swap.

(f) Interest rates for these leases range from approximately 7 7/8% to 14 1/2% with expiry dates occurring during the years 1991 through 2005. The imputed interest on these leases amounts to $73.9 million (1989—$79.0 million).

(g) Certain of the Company's long-term debt is considered to be extinguished as a result of the Company's having placed in irrevocable trusts, government securities sufficient to satisfy the interest and maturing principal requirements of the specific debt obligations involved.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(h) Principal repayments, including sinking fund repayments, repurchase arrangements and capital lease repayments, on debt outstanding at December 31, 1990, are as follows:

Year ending December 31	(in thousands of dollars)
1991	103,055
1992	96,273
1993	174,171
1994	210,178
1995	242,725
1996-2000	575,010
2001-2005	405,091
2006-2010	26,098
2011-2015	22,038

6. Shareholder's Equity

(a) Capital stock

The capital stock of Canadian National Railway Company, $2,278,866,774, consists of 5,868,786 common shares of no par value authorized, issued and outstanding which are owned by the Government of Canada.

(b) Retained earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year has been accrued and is included in Other Current Liabilities as is the dividend pertaining to 1989 net income. The dividend based on 1988 net income was paid during 1990. The dividends accrued on 1985 and 1987 income, which had not yet been paid, were reversed and transferred to retained earnings in 1988 on the basis of a Treasury Board of Canada decision dated December 15, 1988.

7. Major commitments and contingencies

(a) Leases

(i) The Company's commitments as at December 31, 1990, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 5), are as follows:

Non-cancellable leases Year ending December 31	Pre-1982 Capital leases	Operating leases
	(in thousands of dollars)	
1991	4,727	126,630
1992	3,618	115,462
1993	1,363	114,815
1994	998	109,199
1995	998	99,305
1996-2000	3,466	493,000
2001-2005	1,124	345,011
Thereafter		14,829
Total minimum lease payments	16,294	1,418,251
Less amount representing imputed interest	3,987	
Present value of net minimum lease payments under capital leases	12,307	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease terms.

(ii) Rental expenses under all lease arrangements which have not been capitalized were:

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
Total expenses	138,584	140,628	154,719
Expenses under pre-1982 capital leases included in total expenses	9,023	22,909	30,347

(iii) Increases in income, assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
Increase in net income	1,940	4,925	8,498
Increase in assets			
Properties			
Leased properties under capital leases	46,265	98,706	203,454
Less accumulated amortization	34,981	85,363	180,223
	11,284	13,343	23,231
Other assets and deferred charges			
Unamortized deferred exchange loss	582	977	3,753
	11,866	14,320	26,984
Increase in current liabilities			
Present value of obligations under capital leases	3,761	6,388	22,025
Increase in non-current liabilities			
Present value of obligations under capital leases	11,746	17,760	37,075
Adjustment to current exchange rate (see Note 1 (h))	561	928	3,641
	12,307	18,688	40,716
Less current portion	3,761	6,388	22,025
	8,546	12,300	18,691

(b) Other commitments

The Company has commitments at December 31, 1990, for capital expenditures of $8.7 million for railway ties and $21.1 million for rail.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(c) Contingencies

In the normal course of its operations, the Company becomes involved in various legal actions, including claims relating to injuries, damage to property and environmental matters. While the final outcome with respect to actions outstanding or pending at December 31, 1990 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the System's financial position.

8. Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	23,180	32,818	48,854
(b) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	14,383	17,381	19,971
(c) Sundry		548	2,510
Other assistance			391
	37,563	50,747	71,726

9. Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions.

The actuarial valuations as at December 31, 1989, revealed a consolidated actuarial liability of $7.1 billion and a consolidated actuarial asset value of $6.6 billion. It is estimated that those amounts could approximate $7.3 billion and $6.8 billion respectively as at December 31, 1990. Subsequent actuarial valuations will determine the actual values at that date.

Annual pension costs were:

Year ended December 31		
1990	1989	1988
(in thousands of dollars)		
123,402	156,552	165,784

10. System interest expense

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
Interest on long-term debt	207,387	214,272	318,297
Interest on short-term borrowings	4,348	217	2,431
Interest income	(4,306)	(15,332)	(20,269)
	207,429	199,157	300,459

11. Income taxes

(a) The Company's provision for income taxes is made up as follows:

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
Provision for income taxes on income from continuing operations based on combined basic Canadian federal and provincial tax rate for 1990 of 40.8% (1989—40.8%, 1988—44.7%)	2,313	104,870	81,864
Increase (decrease) in taxes resulting from			
Non-allowable portion of capital loss on early extinguishment of debt			17,670
Capital losses not allowed for current year			12,726
Non-allowable foreign exchange loss on conditional sale agreements	258	414	686
Profit on sale of land	(14,826)	(22,858)	(6,060)
Federal large corporations tax	7,400	4,000	
Other	2,785	3,815	4,575
Application of prior years' losses		(39,210)	(107,112)
Actual provision for (recovery of) income taxes on income from continuing operations resulting in an effective rate for 1990 of 36.5% (1989—19.8%, 1988—2.3%)	(2,070)	51,031	4,349
Represented by:			
Current	8,677	6,461	4,349
Deferred	(10,747)	44,570	
	(2,070)	51,031	4,349

Deferred income taxes result primarily from the difference between capital cost allowance claimed for income tax and depreciation recorded for accounting purposes.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(b) Investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry as follows:

Year of expiry	(in millions of dollars)
1993	25.9
1994	33.9
1995	29.7
1996	18.9
1997	14.0
1998	9.0

12. Discontinued operations

During 1988 the Company disposed of CN Hotels, the two subsidiary telephone companies and CNCP Telecommunications with the latter sale including Telecommunications Terminal Systems. In addition, TerraTransport ceased operations and incurred closure costs during that year.

(a) The financial effect of these transactions was as follows:

	CN Hotels	CN Communications	Terra-Transport	Total
	(in thousands of dollars)			
Loss from operations	(9,137)	(50,321)	(29,277)	(88,735)
Closure costs			(92,300)	(92,300)
Net gain on disposition	117,922	167,191		285,113
	108,785	116,870	(121,577)	104,078

(b) The provision for income taxes on income from discontinued operations based on combined basic Canadian federal and provincial tax rate for 1988 of 44.7% was $33.9 million. This provision was offset by the application of prior years' losses.

13. Segmented information

(a) Geographic areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1990, such revenues approximated $604 million (1989—$622 million, 1988—$668 million).

(c) Revenues by division

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
CN Rail	3,398,175	3,528,331	3,792,115
Grand Trunk Corporation	431,147	461,312	477,816
Enterprises group			
CN Real Estate	130,047	101,827	54,741
CN Exploration	38,962	30,283	27,568
Other	79,461	80,301	56,004
Discontinued operations			264,867
	4,077,792	4,202,054	4,673,111

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

(d) Identifiable assets by division

	Year ended December 31		
	1990	1989	1988
	(in thousands of dollars)		
CN Rail	6,086,633	6,143,025	6,006,443
Grand Trunk Corporation	557,807	591,993	611,912
Enterprises group			
CN Real Estate	218,502	218,216	141,140
CN Exploration	71,035	70,288	65,239
Other	94,291	81,829	81,301
	7,028,268	7,105,351	6,906,035

(e) Capital expenditures and depreciation by division

	Year ended December 31					
	Capital Expenditures*			Depreciation		
	1990	1989	1988	1990	1989	1988
	(in thousands of dollars)					
CN Rail	285,336	293,816	283,723	244,029	239,020	234,794
Grand Trunk Corporation	20,670	18,194	14,370	13,675	14,494	14,157
Enterprises group						
CN Real Estate	6,430	44,487	28,560	1,844	1,419	1,102
CN Exploration	12,634	13,302	9,868	8,534	8,138	9,798
Other	2,105	1,161	185	1,363	1,696	1,880
Discontinued operations			49,613			31,789
	327,175	370,960	386,319	269,445	264,767	293,520

* Represent additions to properties.

14. Other matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1990 aggregated $102.1 million (1989—$101.5 million, 1988—$103.3 million).

(b) Following enactment of the Western Grain Transportation Act, which became effective on January 1, 1984, the Government of Canada, in order to minimize the cost to grain shippers, pays a portion of the cost of shipping grain. Amounts received from the Government of Canada under the Western Grain Transportation Act amounted to $335.3 million in 1990 (1989—$332.6 million, 1988—$416.0 million), a reflection principally of the volume of grain handled.

(c) On October 10, 1990, the Company announced an enhanced separation benefits package to encourage up to 1,500 management and administrative personnel to leave the Company through early retirement or voluntary departure. The plan has an estimated potential total cost approximating $100 million. To December 31, 1990, approximately 300 employees' applications for such benefits had been accepted and related costs of $20.3 million were accrued and charged against income in 1990.

(d) In the Budget tabled in the House of Commons on February 26, 1991, the Minister of Finance of Canada announced the Government's intention to privatize CN Exploration. He further indicated that proceeds from the sale of this business unit would be remitted to the Government to reduce the deficit.

15. Reclassification of comparative figures

During 1990, changes were made to improve the classification of certain items and for comparative purposes the 1989 and 1988 figures have been reclassified.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1990 and the statement of income and retained earnings for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 22, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Cash	885	1,381
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	1,573,006	1,396,986
	1,668,891	1,493,367

LIABILITIES	1990	1989
	$	$
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,049	338,049
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without par value	976	976
Retained earnings	1,329,866	1,154,342
	1,330,842	1,155,318
	1,668,891	1,493,367

Approved by the Board of Directors:

VINCE MALIZIA
Chairman

NICOLAS VAN DUYVENDYK
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Interest income	176,047	144,118
Expenses		
Legal fees	455	
Filling fees and bank charges	68	65
	523	65
Net income for the year	175,524	144,053
Retained earnings at beginning of the year	1,154,342	1,010,289
Retained earnings at end of the year	1,329,866	1,154,342

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1990

1. Authority and activities

Canadian National (West Indies) Steamships Ltd. was incorporated in 1927 under the Dominion Companies Act and continued under the Canada Business Corporations Act. It is a parent Crown corporation named in Schedule III Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

On October 29, 1985, Parliament passed the Crown Corporations Dissolution Authorization Act which authorized the Minister of Finance to dissolve the corporation.

An assignment has been prepared in which the corporation transfers to Her Majesty in Right of Canada all its rights and interests in, to or arising out of the letter of credit referred to in Note 2 below. However, this document has not yet been executed since the consent from BankAmerica International to this assignment and their acknowledgement that payment under the letter of credit will be made to Her Majesty in Right of Canada, have not yet been received.

Accordingly, the corporation remains to be dissolved and as such the blocked funds are still recorded as an asset of the corporation.

The dissolution process will be completed when the consent and acknowledgement are received from BankAmerica International.

2. Blocked funds

The final instalment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid on August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1990, accrued interest amounted to $1,102,606 (1989—$926,586).

Since 1984, the BankAmerica International has withheld 15% of interest earned on the funds blocked at the Bank by the Cuban Asset Regulations as a tax on non-resident earnings. To date $142,939 has been withheld including interest on the withheld funds of $43,660. In management's opinion, the tax exempt status of the corporation is preserved in the United States by the Tax Convention of 1980, as amended. Therefore, amounts withheld and the interest forgone thereupon have been included in income and assets and accordingly no liability recorded.

Negotiations to recover the blocked funds have been unsuccessful and all legal proceedings have been suspended until the U.S. Regulations are repealed.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 1, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

5. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

— The Department of Transport paid legal fees of $2,533 and will pay outstanding legal fees of $4,357, both of which will not be recovered from the corporation;

— Administrative services were provided without charge by the Department of Transport.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF INDUSTRY, SCIENCE AND TECHNOLOGY

I have audited the balance sheet of Canadian Patents and Development Limited as at March 31, 1991 and the statements of operations and surplus and changes in cash resources for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash	176,589	327,900
Short-term investments	1,077,909	648,661
Accounts receivable	576,650	530,349
Accrued interest	7,133	8,249
Prepaid expenses	11,825	11,223
	1,850,106	1,526,382
Industrial and intellectual property rights	1	1
Furniture and equipment	1	1
	1,850,108	1,526,384

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities	362,757	516,786
Royalties received in advance	87,680	85,133
Provision for employee termination benefits	441,253	
	891,690	601,919
Provision for employee termination benefits		266,888
	891,690	868,807
EQUITY OF CANADA		
Capital stock		
Authorized—10,000 shares without par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus	662,219	361,378
	958,418	657,577
	1,850,108	1,526,384

Approved by the Board:

N. PLANTE
Director

J. A. LÉGER
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Regular operations		
Revenue		
Royalties	1,843,564	2,169,807
Interest on investments	158,999	130,375
Service charges under agency agreements	90,515	94,434
Interest on overdue accounts	45,752	33,851
Miscellaneous	1,106	88,982
	2,139,936	2,517,449
Expenses		
Salaries and employee benefits	1,209,196	1,625,426
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 4)	461,767	459,233
Accommodation, equipment and other rentals	287,563	274,988
Professional and special services	165,493	198,900
Awards to inventors	132,154	148,566
Costs of licensing rights	89,391	63,282
Office supplies, printing, furnishings and equipment	72,104	103,167
Travel and removal	70,059	79,381
Legal fees	52,443	39,491
Communications	46,380	56,537
Bad debts	15,564	54,672
Miscellaneous	5,795	16,079
	2,607,909	3,119,722
Cost of regular operations before wind-up operations	467,973	602,273
Wind-up operations		
Special employee termination benefits (Note 3)	1,030,186	
Cost of operations for the year	1,498,159	602,273
Parliamentary appropriation (Note 3)	1,799,000	799,000
Excess of parliamentary appropriation over cost of operations for the year	300,841	196,727
Surplus at beginning of the year	361,378	164,651
Surplus at end of the year	662,219	361,378

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Cash used in operating activities		
Cost of operations	1,498,159	602,273
Items not requiring cash		
Provision for employee termination benefits	(869,171)	(46,543)
	628,988	555,730
Cash used in (provided by) non-cash working capital components		
Accounts receivable	46,301	(265,957)
Other current assets	(514)	3,711
Accounts payable and accrued liabilities	154,029	163,885
Royalties received in advance	(2,547)	(2,758)
	197,269	(101,119)
Payment of employee termination benefits	694,806	20,805
Cash used in operating activities	1,521,063	475,416
Cash provided by financing activities		
Parliamentary appropriation	1,799,000	799,000
Increase in cash resources	277,937	323,584
Cash and short-term investments at beginning of year	976,561	652,977
Cash and short-term investments at end of year	1,254,498	976,561

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule III to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

On May 23, 1991, Bill C-8, an Act to provide for the dissolution or transfer of certain Crown corporations, received third reading in the House of Commons. If the Act is proclaimed, it will authorize the Minister of Industry, Science and Technology to proceed with the dissolution of the corporation.

2. Significant accounting policies

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred.

Furniture and equipment

Furniture and equipment are recorded at a nominal value of $1. The cost of these items is charged to operations in the year of acquisition. Proceeds resulting from the sale of these items are credited to revenue in the year of disposal.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided under labour contracts and conditions of employment. In view of the eventual dissolution, the Corporation has approved special termination benefits to the employees. The liability for these benefits is recorded as the benefits accrue to the employees.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Parliamentary appropriation and special employee termination benefits

In view of its eventual dissolution, the Corporation requested and received during the year a supplementary parliamentary appropriation of $1,000,000 to cover the cost of the special termination benefit plan the Corporation approved for its employees.

4. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1991	1990
	$	$
Fees and related expenses	686,554	718,143
Less: recoveries	224,787	258,910
	461,767	459,233

5. Lease commitment

Under a lease agreement dated August 24, 1988 the Corporation pays an annual rent of $172,338 for accommodation. The period covered by this agreement is November 1, 1988 to October 31, 1993. The terms of the lease also require payment of certain costs over the lease period. The Corporation is negociating the transfer of the lease to another government entity without any penalty.

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have audited the balance sheet of the Canadian Saltfish Corporation as at March 31, 1991 and the statements of operations, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Saltfish Act and the by-laws of the Corporation, except for the provision of loans described in Note 5. In my opinion, this activity is not within the powers of the Corporation under the Saltfish Act.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 31, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash	837,129	704,504
Accounts receivable		
Trade	2,515,021	4,587,724
Other	1,038,377	2,998,974
Inventories (Note 4)	768,784	3,839,360
Loans receivable (Note 5)	1,102,339	697,807
	6,261,650	12,828,369
Long-term		
Loans receivable (Note 5)		990,036
Capital assets (Note 6)	2,169,833	2,479,528
	8,431,483	16,297,933

LIABILITIES	1991	1990
	$	$
Current		
Working capital loans from Canada (Note 7)	30,500,000	43,000,000
Accounts payable and accrued liabilities	1,643,606	6,329,828
Current portion of accrued employee termination benefits	738,225	
Current portion of capital asset loan from Canada (Note 7)	900,000	100,000
	33,781,831	49,429,828
Long-term		
Capital asset loan from Canada (Note 7)		900,000
Accrued employee termination benefits	215,382	656,291
	215,382	1,556,291
DEFICIT OF CANADA		
Deficit	(25,565,730)	(34,688,186)
	8,431,483	16,297,933

Approved by the Board:

JAMES BARNES
Director

GREGORY C. VISCOUNT
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Saltfish products		
Sales	37,647,993	39,176,150
Less: freight and insurance	1,843,349	1,918,415
	35,804,644	37,257,735
Cost of goods sold		
Production costs	33,021,301	35,441,796
Other buying costs	1,150,540	1,185,911
Transportation, storage and packaging	1,104,976	1,505,183
Amortization of production assets	340,825	360,230
	35,617,642	38,493,120
Gross profit (loss) on saltfish products	187,002	(1,235,385)
Frozen fish (Note 1)		
Sales		7,881,567
Cost of goods sold		7,881,567
Gross profit on frozen fish		
Gross profit (loss) before expenses	187,002	(1,235,385)
Expenses		
Interest—Current (net of recoveries of $408,251; 1990—$613,362)	4,000,282	4,619,327
—Long-term	109,250	300
Net interest expense	4,109,532	4,619,627
Administrative (net of recoveries of Nil; 1990—$209,825) (Note 1)	1,407,214	960,260
Selling (net of recoveries of Nil; 1990—$375,002) (Note 1)	856,050	938,728
Amortization of administrative assets	101,089	105,464
	6,473,885	6,624,079
Net loss on operations	6,286,883	7,859,464
Bad debt expense (recoveries) (Note 8)	(409,339)	11,500,000
Net loss for the year	5,877,544	19,359,464

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Funds were provided by (used for)		
Financing activities		
Ex-gratia payment from Canada	15,000,000	
Increase in (repayment of) working capital loans from Canada	(12,500,000)	2,000,000
Increase in (repayment of) capital asset loan from Canada	(100,000)	1,000,000
	2,400,000	3,000,000
Operating activities		
Net loss for the year	(5,877,544)	(19,359,464)
Employee termination benefit payments	(286,964)	
Adjustments for non-cash items		
Bad debts	833,968	11,500,000
Amortization	441,914	494,658
Gain on sale of capital assets	(12,803)	
Employee termination benefit expense	584,280	55,797
	(4,317,149)	(7,309,009)
Decrease in trade receivables	2,072,703	3,875,290
Decrease (increase) in loans and other receivables	1,712,133	(6,139,965)
Decrease in inventories	3,070,576	3,990,309
Increase (decrease) in accounts payable	(4,686,222)	4,115,447
	(2,147,959)	(1,467,928)
Investing activities		
Purchase of capital assets	(150,218)	(1,004,016)
Proceeds from disposal of capital assets	30,802	
	(119,416)	(1,004,016)
Net funds provided	132,625	528,056
Cash at beginning of the year	704,504	176,448
Cash at end of the year	837,129	704,504

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of the year	34,688,186	15,328,722
Ex-gratia payment from Canada (Note 3)	(15,000,000)	
Net loss for the year	5,877,544	19,359,464
Balance at end of the year	25,565,730	34,688,186

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is an agent Crown corporation of Canada without share capital, named in Part I of Schedule III to the Financial Administration Act and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

Through agreements between the Government of Canada and the provinces of Newfoundland and Quebec, the Corporation has the exclusive right to trade in and market cured codfish and its by-products in Newfoundland and the Lower North Shore of Quebec and is required to buy all cured codfish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through its own facilities or by agents and is subsequently marketed by the Corporation, primarily to foreign countries (see Note 3).

In prior years, the Corporation provided marketing services and financing for frozen fish products. During 1989-90, the Corporation ceased providing these services.

2. Significant accounting policies

Amortization

Amortization is calculated using the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed on a current basis.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. Any additional termination benefits are expensed in the period when the decision is made to reduce staff levels.

3. Going concern

These financial statements have been prepared on the basis of accounting principles applicable to a "going concern", which assume that the Corporation will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The Corporation, an agent Crown corporation, has received financial support from the Government of Canada. The Corporation's ability to continue as a "going concern" is dependent on the continued support by the Government of Canada to meet all obligations and commitments as they come due and its ability, ultimately, to achieve profitable operation. A corporate plan covering only the 1991-92 fiscal year was submitted by the Corporation, and approved by the Governor-in-Council.

The Corporation has taken a number of actions to restructure its operations and reduce its workforce. Contractual arrangements for the production of saltfish by private processors, the drying of saltfish and secondary processing activities have been terminated. The Corporation will continue to fulfil its mandate to purchase and market saltfish produced by fishermen and private production.

These financial statements do not reflect adjustments that would be necessary if the "going concern" basis were not appropriate. If the "going concern" assumption were not appropriate for these financial statements, then adjustments would be necessary in the carrying values of assets and liabilities, the reported revenues and expenses, and the balance sheet classifications used.

4. Inventories

	1991	1990
	$	$
Saltfish, at lower of cost and net realizable value	62,685	2,971,452
Packages and supplies, at cost	276,271	504,593
Salt, at cost	429,828	363,315
	768,784	3,839,360

5. Loans receivable

This account consists primarily of loans to fish producers to acquire and refurbish fishing vessels and to acquire production equipment. All of the loans were issued prior to April 1, 1990. The repayment terms require the payment of interest at terms ranging from the Bank of Canada rate plus 1% to the Royal Bank of Canada prime rate plus 1%. The loans are secured by mortgages on vessels and other assets.

6. Capital assets

	1991			1990
	Cost	Accumulated amortization	Net book value	Net book value
	$	$	$	$
Land	79,095		79,095	79,095
Buildings	1,383,633	792,527	591,106	661,556
Equipment	3,579,081	2,344,147	1,234,934	1,427,768
Furniture and fixtures	516,787	252,089	264,698	311,109
	5,558,596	3,388,763	2,169,833	2,479,528

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

7. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

The capital asset loan is repayable in 10 yearly instalments and has an interest rate of 10.94 %. The Corporation intends to repay the outstanding balance in 1991-92, therefore the loan has been classified as current.

Total loans outstanding from Canada and banks shall not exceed $50 million.

8. Bad debts

During 1990-91, the Corporation recovered $1,243,307 in excess of the previously estimated net book values of certain receivables. An additional bad debt expense of $833,968 was recognized during the year.

9. Related party transactions

The Corporation sold approximately $800,000 (1990—$5,700,000) of saltfish products to the Canadian International Development Agency. These transactions were in the normal course of business and at regular commercial rates.

During the year, the Corporation operated a fishermen's service facility at Punchbowl, Labrador on behalf of the Department of Fisheries and Oceans for a nominal annual consideration. Under the terms of the contract, the Corporation is to provide and maintain a fish purchasing and processing station and certain facilities for the fishermen during the regular fishing season.

10. Remuneration to foreign sales agents

During the year $107,262 (1990—$87,902) was paid to six foreign sales agents with whom the Corporation has commission agents' agreements. For reasons of commercial confidentiality, the Corporation does not publish the names of its foreign sales agents.

11. Contractual commitments

The Corporation has entered into long term lease and vessel charters with the following minimum annual payments:

	$
1991-92	347,517
1992-93	349,850
1993-94	43,181
1994-95	Nil
1995-96	Nil
1996-97 and future years	Nil

12. Comparative figures

Certain of the 1990 comparative figures have been reclassified to conform to the current year's presentation.

THE CANADIAN WHEAT BOARD

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1991
WERE NOT AVAILABLE AT DATE OF PRINTING

THE CANADIAN WHEAT BOARD—*Continued*

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the financial statements of The Canadian Wheat Board set out as Exhibits I to VIII and notes thereto which include the balance sheet as at July 31, 1990, and the statements of operations for the 1989-90 pool accounts for wheat and amber durum wheat for the period August 1, 1989, to completion of operations on October 19, 1990, the statement of operations for the 1989-90 pool accounts for barley and designated barley for the period August 1, 1989, to completion of operations on September 30, 1990, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1990, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1990, and the statement of special account transactions for the year ended July 31, 1990. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at July 31, 1990, and the results of operations for the periods shown, in accordance with generally accepted accounting principles.

Deloitte & Touche
Chartered Accountants

Winnipeg, Canada
March 1, 1991

BALANCE SHEET AS AT JULY 31, 1990
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1990	1989
	$	$
Stocks of grain (Note 1(a))		
Wheat	624,797,702	646,419,957
Durum	148,783,030	130,206,714
Oats		26,098,738
Designated Oats		2,688,284
Barley	58,712,133	187,609,928
Designated Barley	16,738,826	31,308,222
	849,031,691	1,024,331,843
Bills of exchange plus accrued interest (Note 2)	4,625,484,239	3,701,171,827
Accounts receivable (Note 3)		
Amounts due on completed sales	15,234,576	53,450,801
Sundry	20,980,637	17,761,236
Prairie Grain Advance Payments Act	39,135,534	44,633,801
Due from the Government of Canada re: deficit on Pool Account operations		
1988-89 Pool Account—Oats		32,361,239
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	1,507,216	1,611,503
Covered hopper cars, at cost less depreciation (Note 4)	57,534,605	60,516,037
Office furniture, equipment and automobiles, at cost less depreciation	1,187,661	1,190,416
Deferred and prepaid expenses	1,653,857	1,999,562
	5,611,750,016	4,939,028,265

LIABILITIES	1990	1989
	$	$
Liability to banks (Note 5)	4,507,217,127	3,619,608,031
Liability to agents for grain purchased from producers (Note 6)	551,700,354	569,415,257
Liability to agents for deferred cash tickets (Note 7)	113,558,903	102,811,770
Accrued expenses and accounts payable (Note 8)	71,990,424	86,520,811
Outstanding adjustment and final payment cheques to producers		
Wheat	839,201	454,024
Durum	105,654	305,741
Oats	4,796	19,060
Designated Oats	1,186	
Barley	59,609	44,627
Designated Barley	46,897	8,396
Special Account—Net balance of undistributed payment accounts (Note 9)	5,022,637	4,272,574
Provision for final payment expenses (Note 10)	2,211,626	2,734,927
Surpluses resulting from operations		
Pool Account		
Wheat	203,253,274	469,403,586
Durum	46,643,070	26,417,209
Designated Oats		3,327,644
Barley	73,870,510	16,788,430
Designated Barley	35,224,748	36,896,178
	5,611,750,916	4,939,028,265

LORNE F. HEN
Chief Commissioner

FORREST M. HETLAND
Assistant Chief Commissioner

RICHARD H. KLASSEN
Commissioner

GORDON P. MACHEJ
Commissioner

WILLIAM H. SMITH
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1989-90 POOL ACCOUNT—WHEAT
FOR THE PERIOD AUGUST 1, 1989, TO COMPLETION OF OPERATIONS ON OCTOBER 19, 1990
(with prior year figures for the 1988-89 Pool Account for comparison) **EXHIBIT II**

	1989-90		1988-89	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	16,682,883	2,635,281,090	14,218,367	2,377,546,508
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	111,848	19,477,505	135,496	23,334,599
Purchased from prior year Pool Account—Wheat	1,607,091	316,768,543		
	18,401,822	2,971,527,138	14,353,863	2,400,881,107
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,395,857		1,437,233	
Export	12,724,571		9,691,155	
Weight losses in transit and in drying	1,706		471	
	14,122,134	2,680,176,574	11,128,859	2,281,180,323
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	420,480		258,526	
Export	2,004,965		1,359,387	
Sale to the subsequent Pool Account—Wheat	1,854,243		1,607,091	
	4,279,688	624,797,702	3,225,004	646,419,957
	18,401,822	3,304,974,276	14,353,863	2,927,600,280
Surplus on Wheat transactions		333,447,138		526,719,173
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		81,947,913		43,576,178
Storage on Wheat stored in terminal elevators		25,171,463		14,168,229
		107,119,376		57,744,407
Interest, bank charges and net interest on other Board accounts		(24,312,632)		(33,651,756)
Demurrage/Despatch		(66,282)		(3,302,045)
Additional freight—Wheat shipped from country stations to terminal position		15,814,413		9,266,321
—Freight rate change		2,389,795		1,675,231
Handling and stop-off on Wheat warehoused at interior terminals		62,126		(19,809)
Drying charges		76,344		32,299
Interest and depreciation on Wheat Board hopper cars		8,220,815		7,627,680
Wheat Board administrative and general expenses		20,889,909		17,943,259
		130,193,864		57,315,587
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1989, to October 19, 1990 (1988-89 September 30, 1989)		203,253,274		469,403,586

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1989-90 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1989, TO COMPLETION OF OPERATIONS ON OCTOBER 19, 1990
(with prior year figures for the 1988-89 Pool Account for comparison) **EXHIBIT III**

	1989-90		1988-89	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	3,498,752	502,789,898	2,254,359	420,780,711
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	27,482	3,921,707	17,902	3,306,710
Purchased from prior year Pool Account—Durum	424,785	77,630,578	200,258	33,626,638
	3,951,019	584,342,183	2,472,519	457,714,059
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	178,920		128,456	
Export	2,612,712		1,627,519	
Weight losses in transit and in drying	1,348		2,537	
	2,792,980	509,374,499	1,758,512	374,996,935
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	48,398		36,667	
Export	566,249		252,555	
Sale to the subsequent Pool Account—Durum	543,392		424,785	
	1,158,039	148,783,030	714,007	130,206,714
	3,951,019	658,157,529	2,472,519	505,203,649
Surplus on Amber Durum Wheat transactions		73,815,346		47,489,590
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		15,557,532		10,827,316
Storage on Durum stored in terminal elevators		6,236,353		4,810,372
		21,793,885		15,637,688
Interest and bank charges		(1,939,580)		1,018,487
Demurrage/Despatch		(81,889)		(499,446)
Additional freight—Durum shipped from country stations to terminal position		922,521		414,599
—Freight rate change		359,330		444,893
Handling and stop-off on Durum warehoused at interior terminals		335		950
Drying charges		1,938		870
Interest and depreciation on Wheat Board hopper cars		1,724,078		1,209,389
Wheat Board administrative and general expenses		4,391,658		2,844,951
		27,172,276		21,072,381
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1989, to October 19, 1990 (1988-89 September 30, 1989)		46,643,070		26,417,209

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1989-90 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1989, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1990
(with prior year figures for the 1988-89 Pool Account for comparison)

EXHIBIT IV

	1989-90		1988-89	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	3,067,088	305,790,879	4,035,425	483,922,812
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	17,436	1,769,992	69,065	5,797,698
Purchased from prior year Pool Account—Barley	468,190	59,307,067		
	3,552,714	366,867,938	4,104,490	489,720,510
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,009,602	397,270,005	2,672,893	342,804,701
Weight losses in transit and in drying	30		54	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	485,239	53,130,142	963,353	128,302,861
Sale to the subsequent Pool Account—Barley	57,843	5,581,991	468,190	59,307,067
	3,552,714	455,982,138	4,104,490	530,414,629
Surplus on Barley transactions		89,114,200		40,694,119
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		9,327,125		10,930,743
Storage on Barley stored in terminal elevators		1,426,806		2,425,508
		10,753,931		13,356,251
Interest and bank charges		(7,600,719)		288,533
Demurrage/Despatch		1,074,813		(334,009)
Additional freight—Barley shipped from country stations to terminal position		5,639,416		1,755,367
—Freight rate change		126,040		1,581,659
Handling and stop-off on Barley warehoused at interior terminals		864		
Drying charges		7,914		402
Interest and depreciation on Wheat Board hopper cars		1,511,367		2,164,871
Wheat Board administrative and general expenses		3,730,064		5,092,615
		15,243,690		23,905,689
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1989, to September 30, 1990 (1988-89 September 30, 1989)		73,870,510		16,788,430

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1989-90 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1989, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1990
(with prior year figures for the 1988-89 Pool Account for comparison)

EXHIBIT V

	1989-90		1988-89	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	843,496	138,126,408	1,074,488	195,921,451
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	761,788	153,966,698	942,125	200,127,452
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	81,708	16,738,826	132,363	31,308,222
	843,496	170,705,524	1,074,488	231,435,674
Surplus on Designated Barley transactions		32,579,116		35,514,223
Operating costs				
Interest		(4,087,105)		(3,266,267)
Demurrage/Despatch				(48,094)
Interest and depreciation on Wheat Board hopper cars		415,649		576,427
Wheat Board administrative and general expenses		1,025,824		1,355,979
		(2,645,632)		(1,381,955)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1989, to September 30, 1990 (1988-89 September 30, 1989)		35,224,748		36,896,178

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1990
(with prior year figures for comparison)

EXHIBIT VI

	1989-90	1988-89
	$	$
Administrative and general expenses		
Salaries—Board members, officers and staff	16,547,555	16,246,201
Unemployment insurance, pension, group insurance, medical and other employee benefits	2,334,722	2,180,867
Manitoba Health and Education Tax	372,140	323,451
Advisory Committee	171,636	113,491
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,615,432	1,547,222
Telephones, telex and facsimile transmissions	616,699	599,370
Postage	845,987	682,879
Printing, stationery and supplies	467,183	593,153
Annual report, mini report and "Grain Matters", etc.	130,357	158,849
District meetings	31,884	22,533
Office and miscellaneous	896,364	694,451
Travelling and transfer of staff	972,995	873,706
Area Representatives	235,389	183,638
Legal fees and court costs	191,107	67,329
Audit fees	108,000	98,500
Computing equipment—Rental and sundries	2,811,447	2,399,736
Repair and upkeep of office machines and equipment	19,615	23,177
Grain market publications and services	136,561	98,248
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	1,124,533	1,184,256
Bonds and insurance	35,185	33,896
Depreciation on building, furniture, equipment and automobiles	348,546	358,053
Review Panel	113,447	
	30,126,784	28,483,006

	1989-90	1988-89
	$	$
Allocations to Operations		
1. Marketing of Producers' Grain		
1989-90 Pool Account—Wheat	10,794,582	
1989-90 Pool Account—Durum	2,263,846	
1989-90 Pool Account—Barley	1,984,540	
1989-90 Pool Account—Designated Barley	545,779	
1988-89 Pool Account—Wheat	8,728,836	
1988-89 Pool Account—Durum	1,383,980	
1988-89 Pool Account—Oats	579,881	
1988-89 Pool Account—Designated Oats	154,482	
1988-89 Pool Account—Barley	2,477,398	
1988-89 Pool Account—Designated Barley	659,642	
	29,572,966	28,059,138
2. Distributing Final Payments to Producers		
(a) Wheat and Durum		
1988-89 Pool Account—Wheat	244,698	
1988-89 Pool Account—Durum	53,771	
1987-88 Pool Account—Wheat	40,009	
1987-88 Pool Account—Durum	8,972	
1986-87 Pool Account—Wheat	4,831	
1986-87 Pool Account—Durum	658	
1985-86 Pool Account—Durum	3,114	
1984-85 Pool Account—Wheat	3,474	
1984-85 Pool Account—Durum	471	
1983-84 Pool Account—Wheat	2,378	
1983-84 Pool Account—Durum	323	
	362,699	299,170
(b) Coarse Grains		
1988-89 Pool Account—Designated Oats	8,367	
1988-89 Pool Account—Barley	123,063	
1988-89 Pool Account—Designated Barley	28,864	
1987-88 Pool Account—Oats	3,155	
1987-88 Pool Account—Designated Oats	468	
1987-88 Pool Account—Barley	12,955	
1987-88 Pool Account—Designated Barley	3,229	
1986-87 Pool Account—Oats	2,002	
1986-87 Pool Account—Designated Oats	351	
1985-86 Pool Account—Designated Oats	707	
1985-86 Pool Account—Designated Barley	2,060	
1984-85 Pool Account—Oats	761	
1984-85 Pool Account—Designated Oats	136	
1984-85 Pool Account—Barley	2,217	
1984-85 Pool Account—Designated Barley	389	
1983-84 Pool Account—Oats	521	
1983-84 Pool Account—Designated Oats	91	
1983-84 Pool Account—Barley	1,514	
1983-84 Pool Account—Designated Barley	269	
	191,119	124,698
	30,126,784	28,483,006

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1990

EXHIBIT VII

	Cash advances to producers	Advances repaid by producers	Balance to be refunded by producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,061	2,444
1960-61 Crop Year	63,912,550	63,905,269	7,281
1961-62 Crop Year	16,656,713	16,651,472	5,241
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,679	6,739
1964-65 Crop Year	32,961,844	32,955,727	6,117
1965-66 Crop Year	40,600,386	40,596,511	3,875
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,578	2,955
1968-69 Crop Year	151,852,319	151,771,755	80,564
1969-70 Crop Year	272,777,516	272,477,615	299,901
1970-71 Crop Year	91,105,890	91,076,244	29,646
1971-72 Crop Year	68,142,360	68,109,571	32,789
1972-73 Crop Year	20,754,104	20,743,234	10,870
1973-74 Crop Year	35,259,387	35,220,735	38,652
1974-75 Crop Year	46,635,399	46,609,707	25,692
1975-76 Crop Year	20,236,528	20,208,239	28,289
1976-77 Crop Year	130,592,220	130,483,318	108,902
1977-78 Crop Year	119,090,916	118,931,073	159,843
1978-79 Crop Year	151,316,450	151,197,705	118,745
1979-80 Crop Year	99,146,581	99,084,630	61,951
1980-81 Crop Year	61,640,150	61,600,433	39,717
1981-82 Crop Year	333,688,190	333,264,947	423,243
1982-83 Crop Year	309,022,755	308,279,371	743,384
1983-84 Crop Year	286,736,519	286,031,793	704,726
1984-85 Crop Year	201,289,320	200,493,538	795,782
1985-86 Crop Year	340,670,296	339,660,298	1,009,998
1986-87 Crop Year	642,511,850	640,527,019	1,984,831
1987-88 Crop Year	563,607,958	559,015,879	4,592,079
1988-89 Crop Year	319,522,186	312,493,763	7,028,423
1989-90 Crop Year[1]	144,260,874	105,391,639	38,869,235
	4,847,393,633	4,790,157,308	
Balance to be refunded by Producers as at July 31, 1990			57,236,325
Add: bank interest to July 31, 1990 payable by the Government of Canada		174,319,664	
Less: amount paid by the Government to July 31, 1990		174,348,608	(28,944)
Bank interest to July 31, 1990 (1989-90 Crop Year)[1]		5,670,813	
Less: amount paid by Producers to July 31, 1990		2,261,059	3,409,754
			60,617,135
Deduct: balance of funds received			
Government of Canada—To cover advance payments in default		20,428,221	
Line Elevator Companies—To cover advance payments in default		123,823	
Line Elevator Companies—To cover current advances		319,369	
Interest received on default payments		18,781,994	
Less: interest forwarded to the Government of Canada		(18,171,806)	21,481,601
Owing to The Canadian Wheat Board as at July 31, 1990			39,135,534

[1] During the 1989-90 Crop Year, the Producer was required to pay interest on the cash advance. In prior years, the Government of Canada paid all the interest.

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1990

EXHIBIT VIII

	$	$
Balance of Special Account as at July 31, 1989		4,272,573
Transfer to Special Account authorized by Order-in-Council P.C. 1990-1536 from the following:		
1982 Wheat Payment Account	1,131,123	
1982 Durum Payment Account	96,038	
1982 Oats Payment Account	1,960	
1982 Designated Oats Payment Account	(1,213)	
1982 Designated Barley Payment Account	(15,724)	1,212,184
		5,484,757

Expenditures

Authorized by Order-in-Council No.	Description of purpose	Unexpended as at July 31, 1989	Authorized Crop Year 1989-90	Unexpended as at July 31, 1990	Expended Crop Year 1989-90	
		$	$	$	$	
P.C.1990-1537	Market Development	206,363	150,000	144,559	211,804	
P.C.1990-1538	Scholarship Program	43,141	306,859	143,359	206,641	
P.C.1990-1539	Canadian International Grains Institute—Capital Expenditures	52,144	600,000	609,654	42,490	
		301,648	1,056,859	897,572		460,935
						5,023,822
Less: payments to producers against old payment accounts						1,185
Balance of Special Account as at July 31, 1990						5,022,637

As at July 31, 1990, there were unexpended authorizations totalling $897,572 leaving an unexpended balance of $4,125,065 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year under review are presented in this section of the report. These statements consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1990, together with other statements (Exhibits II to VIII) showing the results of Board operations for the year, all as tabulated in the index preceding the financial statements.

The practice of the Board is to include in its accounts, at July 31, the final operating results of pool accounts where marketing operations have been completed before the issuance of the annual report. Operations on the 1989-90 pool accounts for barley and designated barley were completed on September 30, 1990, and on October 19, 1990, for wheat and amber durum wheat. Details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of wheat or 45.92963 bushels of barley.

Pool account—Wheat

Initial payments

At the beginning of the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $155.00 per tonne for No. 1 Canada Western Red Spring. Effective January 9, 1990, the initial price for No. 1 Canada Western Red Spring was increased to $165.00 per tonne.

Supplies of wheat

Supplies of wheat in the 1989-90 Pool were 18,401,822 tonnes, comprised of 16,682,883 tonnes delivered by producers, 111,848 tonnes acquired from other than producers, and 1,607,091 tonnes purchased from the previous pool.

Grade pattern

Deliveries of grain to the 1989-90 Pool Account consisted of more lower grades than the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totaled 11.069 million tonnes or 66.35 per cent of total receipts compared to 86.41 per cent for the previous pool, while No. 3 Canada Western Red Spring receipts of 5.098 million tonnes amounted to 30.56 per cent of total receipts. Deliveries of other types of wheat including Canada Western Feed amounted to .516 million tonnes or 3.09 per cent of total producer deliveries. Deliveries of tough and damp grades were similar to the previous year with approximately 1.02 per cent of producer deliveries grading tough and .09 per cent grading damp.

Final statement of operations and surplus for distribution to producers—Wheat—Table A

Marketing operations on the Pool Account for wheat resulted in an operating surplus of $203,253,274. After providing for producer car rebates of $161,708, allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 19, 1990, the net surplus for distribution to producers amounted to $208,191,710. This net surplus represents an average of $12.480 on producer deliveries of 16,682,883 tonnes. Table B shows the total price realized by producers for No. 1 Canada Western Red Spring at $172.112 compared to $197.136 for the previous pool.

Operating costs

Operating costs incurred applicable to the pool were $130,193,864 or $7.804 per tonne. Details of the principal costs and comment thereon follows:

Carrying charges—$107,119,376

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators, amounted to $107,119,376 or $6.421 per tonne.

Bank interest and net interest on other Board accounts—($24,312,632)

This amount consists mainly of bank interest and interest paid to, or received from, other Board accounts. Interest earned exceeded interest paid by $24,312,632 or $1.457 per tonne.

Additional freight—To Terminals—$15,814,413—Freight rate change—$2,389,795

During the crop year the Board paid $15,814,413 of additional freight arising out of the movement of grain in adverse direction to meet sales requirements.

With the passage of the Western Grain Transportation Act on December 31, 1983, freight rates are now reviewed and adjusted annually. On August 1, 1990, freight rates increased by approximately 13 per cent and the Board was required to pay the additional freight on the country stocks held by its agents on August 1, 1990, amounting to $2,389,795 in the Wheat Account.

Drying charges—$76,344

Drying charges for 1989-90 totaled $76,344, an increase from the previous year, reflecting higher quantities of tough and damp grain delivered to the pool under review.

Interest and depreciation on Wheat Board hopper cars—$8,220,815

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1989-90 Wheat Account totaled $8,220,815 compared to $7,627,680 for the previous pool.

Administrative and general expenses—$20,889,909

This item represents the portion of the cost of operating the Board, including salaries, fringe benefits to employees and the cost of operating the Board's head office premises as well as other branches in Canada and overseas that was charged to the Wheat Account. Since the Pool Accounts run for periods which overlap crop years, some part of the operating costs for two consecutive crop years are allocated to the Pool Accounts based on length of time the Pool Accounts were open and tonnage handled. Charges allocated to the 1989-90 Wheat Account were $20,889,909 or $1.252 per tonne on producer receipts of 16,682,883 tonnes compared with $17,943,259 or $1.262 per tonne on producer receipts of 14,218,367 tonnes for the previous pool.

Administrative and general expenses for the 1989-90 crop year from August 1, 1989, to July 31, 1990, totaled $30,126,784 compared to $28,483,006 for the 1988-89 crop year; an increase of $1,643,778 or 5.77 per cent.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1989-90 POOL ACCOUNT—WHEAT FOR THE PERIOD AUGUST 1, 1989, TO OCTOBER 19, 1990

(with prior year figures for the 1988-89 Pool Account for comparison)

TABLE A

	1989-90 Pool Account		1988-89 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	16,682,883 tonnes		14,218,367 tonnes	
	$	$	$	$
Sales value	2,968,728,228	177.950	2,904,265,681	204.262
Initial payments to producers	2,635,281,090	157.963	2,377,546,508	167.217
Gross surplus	333,447,138	19.987	526,719,173	37.045
Deduct Operating Costs				
Carrying charges				
Country elevators	81,947,913	4.912	43,576,178	3.065
Terminal storage	25,171,463	1.509	14,168,229	0.996
Total Carrying Charges	107,119,376	6.421	57,744,407	4.061
Bank interest and net interest on other Board accounts	(24,312,632)	(1.457)	(33,651,756)	(2.367)
Demurrage/Despatch	(66,282)	(0.004)	(3,302,045)	(0.232)
Additional freight—To terminals	15,814,413	0.948	9,266,321	0.652
—Freight rate change	2,389,795	0.143	1,675,231	0.118
Handling and stop-off	62,126	0.004	(19,809)	(0.001)
Drying	76,344	0.004	32,299	0.002
Interest and depreciation on Wheat Board hopper cars	8,220,815	0.493	7,627,680	0.536
Wheat Board administrative expenses	20,889,909	1.252	17,943,259	1.262
Total Operating Costs	130,193,864	7.804	57,315,587	4.031
Surplus on Operations	203,253,274	12.183	469,403,586	33.014
Deduct: interim payment			213,275,507	15.000
	203,253,274	12.183	256,128,079	18.014
Add: interest earned after October 19 (1988-89 September 30)	5,252,584	0.315	11,714,518	0.824
Deduct: cost of issuing final payment (1988-89 including interim payment)	152,440	0.009	332,121	0.024
Deduct: rebate on producer cars	161,708	0.009	119,016	0.008
Balance for Distribution to Producers	208,191,710	12.480	267,391,460	18.806

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE B

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red Spring Wheat Grades			
No. 1 Canada Western Red Spring 14.5	169.21	11.932	181.142
No. 1 Canada Western Red Spring 13.5	167.21	9.518	176.728
No. 1 Canada Western Red Spring	165.00	7.112	172.112
No. 2 Canada Western Red Spring 13.5	160.21	11.561	171.771
No. 2 Canada Western Red Spring	159.21	8.874	168.084
No. 3 Canada Western Red Spring	145.21	15.918	161.128
No. 1 Canada Prairie Spring	141.21	19.918	161.128
No. 2 Canada Prairie Spring	139.21	19.918	159.128
No. 1 Canada Western Utility	149.21	13.918	163.128
No. 2 Canada Western Utility	132.21	20.918	153.128
Canada Western Feed	110.00	28.078	138.078
Red Winter Wheat Grades			
No. 1 Canada Western Red Winter	144.21	18.918	163.128
No. 2 Canada Western Red Winter	142.21	18.918	161.128
Soft White Spring Wheat Grades			
No. 1 Canada Western Soft White Spring	155.00	8.424	163.424
No. 2 Canada Western Soft White Spring	152.00	8.424	160.424

Pool account—Amber Durum Wheat

Initial payments

At the beginning of the crop year the Board was authorized to purchase amber durum wheat from producers at a fixed initial price of $150.00 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of Amber Durum Wheat

Supplies of amber durum wheat in the 1989-90 Pool were 3,951,019 tonnes, comprised of 3,498,752 tonnes delivered by producers, 27,482 tonnes acquired from other than producers, and 424,785 tonnes purchased from the previous pool.

Grade pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totaled 3.139 million tonnes or 89.73 per cent of total producer deliveries. Approximately .50 per cent of producer deliveries graded tough while .05 per cent graded damp.

Final statement of operations and surplus for distribution to Producers—Amber Durum Wheat—Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $46,643,070. Operating expenses totaled $27,172,276 for the year or $7.766 per tonne. The principal cost was carrying charges amounting to $21,793,885 or $6.229 per tonne. After allowing for producer car rebates, the cost of issuing the final payment and estimated interest earnings subsequent to October 19, 1990, the net surplus for distribution to producers was $47,793,371. This amount represents an overall average of $13.660 per tonne on producer deliveries of 3,498,752 tonnes. Table D shows the total payments received by producers for the principal grades of amber durum wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $163.851 per tonne, compared to $204.482 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS
ON THE 1989-90 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1989, TO OCTOBER 19, 1990
(with prior year figures for the 1988-89 Pool Account for comparison)

TABLE C

	1989-90 Pool Account		1988-89 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	3,498,752 tonnes		2,254,359 tonnes	
	$	$	$	$
Sales value	576,605,244	164.803	468,270,301	207.718
Initial payments to producers	502,789,898	143.706	420,780,711	186.652
Gross Surplus	73,815,346	21.097	47,489,590	21.066
Deduct Operating Costs				
Carrying charges				
Country elevators	15,557,532	4.447	10,827,316	4.803
Terminal storage	6,236,353	1.782	4,810,372	2.134
Total Carrying Charges	21,793,885	6.229	15,637,688	6.937
Interest	(1,939,580)	(0.554)	1,018,487	0.452
Demurrage/Despatch	(81,889)	(0.023)	(499,446)	(0.221)
Additional freight—To terminals	922,521	0.263	414,599	0.184
—Freight rate change	359,330	0.103	444,893	0.197
Handling and stop-off	335		950	
Drying	1,938		870	
Interest and depreciation on Wheat Board hopper cars	1,724,078	0.493	1,209,389	0.537
Wheat Board administrative expenses	4,391,658	1.255	2,844,951	1.262
Total Operating Costs	27,172,276	7.766	21,072,381	9.348
Surplus on Operations	46,643,070	13.331	26,417,209	11.718
Add: interest earned after October 19 (1988-89 September 30)	1,205,376	0.344	843,053	0.374
Deduct: cost of issuing final payment	40,285	0.011	34,023	0.015
Deduct: rebate on producer cars	14,790	0.004	12,197	0.005
Balance for Distribution to Producers	47,793,371	13.660	27,214,042	12.072

PAYMENTS RECEIVED BY PRODUCERS FOR
PRINCIPAL GRADES OF AMBER DURUM WHEAT
BASIS IN STORE THUNDER BAY OR
VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	150.00	13.851	163.851
No. 2 Canada Western Amber Durum	147.00	11.471	158.471
No. 3 Canada Western Amber Durum	143.00	10.371	153.371
No. 4 Canada Western Amber Durum	125.00	18.162	143.162
No. 5 Canada Western Amber Durum	100.00	38.162	138.162

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Pool account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for use in malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at fixed initial prices of $85.00 and $82.00 per tonne for Nos. 1 and 2 Canada Western Barley respectively. Effective October 5, 1989, initial prices for Nos. 1 and 2 Canada Western Barley were increased to $100.00 and $97.00 per tonne respectively.

Supplies and grade pattern

Supplies in the regular Feed Barley Pool were 3,552,714 tonnes comprised of 3,067,088 tonnes delivered by producers, 17,436 tonnes acquired from other than producers, and 468,190 tonnes purchased from the previous pool. Deliveries of Nos. 1 and 2 Canada Western Barley comprised 99.81 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up 1.60 per cent of deliveries.

Final statement of operations and surplus for distribution to producers—Barley—Table E

Table E shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $73,870,510. Operating expenses totaled $15,234,690 for the year or $4.970 per tonne. The principal cost was carrying charges amounting to $10,753,931 or $3.506 per tonne. After deducting the interim payment of $36,805,057 made to producers in October, 1990, providing for producer car rebates of $41,044, allowing for the cost of issuing the interim and final payments, and estimated interest earnings subsequent to September 30, 1990, the net surplus for distribution to producers was $38,507,294. This amount represents an overall average of $12.555 per tonne on producer deliveries of 3,067,088 tonnes. Table F shows the total payments received by producers for the principal grades of barley delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS
ON THE 1989-90 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1989, TO SEPTEMBER 30, 1990
(with prior year figures for the 1988-89 Pool Account for comparison)

TABLE E

	1989-90 Pool Account		1988-89 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	3,067,088 tonnes		4,035,425 tonnes	
	$	$	$	$
Sales value	394,905,079	128.756	524,616,931	130.003
Initial payments to producers	305,790,879	99.701	483,922,812	119.919
Gross surplus	89,114,200	29.055	40,694,119	10.084
Deduct Operating Costs				
Carrying charges				
Country elevators	9,327,125	3.041	10,930,743	2.709
Terminal storage	1,426,806	0.465	2,425,508	0.601
Total Carrying Charges	10,753,931	3.506	13,356,251	3.310
Interest	(7,600,719)	(2.478)	288,533	0.072
Demurrage/Despatch	1,074,813	0.350	(334,009)	(0.083)
Additional freight—To terminals	5,639,416	1.839	1,755,367	0.435
—Freight rate change	126,040	0.041	1,581,659	0.392
Handling and stop-off	864			
Drying	7,914	0.003	402	
Interest and depreciation on Wheat Board hopper cars	1,511,367	0.493	2,164,871	0.536
Wheat Board administrative expenses	3,730,064	1.216	5,092,615	1.262
Total Operating Costs	15,243,690	4.970	23,905,689	5.924
Surplus on Operations	73,870,510	24.085	16,788,430	4.160
Deduct: interim payment	36,805,057	12.000		
	37,065,453	12.085	16,788,430	4.160
Add: interest earned after September 30	1,611,888	0.525	535,769	0.133
Deduct: cost of issuing interim and final payments (1988-89 final payment only)	129,003	0.042	62,033	0.015
Deduct: rebate on producer cars	41,044	0.013	55,037	0.014
Balance for Distribution to Producers	38,507,294	12.555	17,207,129	4.264

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

PAYMENTS RECEIVED BY PRODUCERS FOR
PRINCIPAL GRADES OF BARLEY
BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments	Interim payment	Final payments	Total
		(dollars per tonne)		
Barley Grades				
No. 1 Canada Western	100.00	12.00	12.384	124.384
No. 2 Canada Western	97.00	12.00	14.694	123.694
Mixed Grain Canada Western Barley	87.45	12.00	12.384	111.834

Pool account—Designated Barley

As stated previously, since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for use in malting, pot or pearling, has been set up in a separate pool account. This account has been labeled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

At the beginning of the crop year the Board was authorized to purchase designated barley from producers at a fixed initial price of $105.00 per tonne for Special Select Canada Western Six-Row (Special Select CW 6-Row) and $115.00 per tonne for Special Select Canada Western Two-Row (Special Select CW 2-Row). Effective October 5, 1989, initial prices were increased to $135.00 per tonne for Special Select CW 6-Row and $145.00 for Special Select CW 2-Row. On January 9, 1990, initial prices were increased to $160.00 per tonne for Special Select CW 6-Row and $170.00 for Special Select CW 2-Row.

Supplies and grade pattern

Supplies of barley in the Designated Pool were 843,496 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use in malting, pot or pearling. Of these receipts 374,437 tonnes or 44.39 per cent were Special Select grades and 388,577 tonnes or 46.07 per cent were Select grades. Receipts of tough and damp grades totaled 9,501 tonnes or 1.13 per cent of total.

Final statement of operations and surplus for distribution to producers—Designated Barley—Table G

Table G shows the operating results of this Pool Account for the crop year. Marketing operations resulted in a surplus of $35,224,748. As to operating costs, it should be noted that the Designated Barley Pool by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result, the only expenses attributable to such barley were costs related to hopper cars owned by the Wheat Board and administrative charges totaling $1,441,473 or $1.709 per tonne. These expenses were reduced by interest earnings of $4,087,105 or $4.845 per tonne. After deducting the interim payment of $21,087,398 made to producers in October, 1990, providing for the cost of issuing the interim and final payments, and adding estimated interest earnings subsequent to September 30, 1990, the net surplus for distribution to producers was $14,822,201 or $17.572 per tonne on producer deliveries of 843,496 tonnes. Table H shows the total payments received by producers for the principal grades of designated barley delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1989-90 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1989, TO SEPTEMBER 30, 1990
(with prior year figures for the 1988-89 Pool Account for comparison)

TABLE G

	1989-90 Pool Account		1988-89 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	843,496 tonnes		1,074,488 tonnes	
	$	$	$	$
Sales value	170,705,524	202.379	231,435,674	215.391
Initial payments to producers	138,126,408	163.755	195,921,451	182.339
Gross Surplus	32,579,116	38.624	35,514,223	33.052
Deduct Operating Costs				
Interest	(4,087,105)	(4.845)	(3,266,267)	(3.040)
Demurrage/Despatch			(48,094)	(0.045)
Interest and depreciation on Wheat Board hopper cars	415,649	0.493	576,427	0.537
Wheat Board administrative expenses	1,025,824	1.216	1,355,979	1.262
Total Operating Costs	(2,645,632)	(3.136)	(1,381,955)	(1.286)
Surplus on Operations	35,224,748	41.760	36,896,178	34.338
Deduct: interim payment	21,087,398	25.000	16,117,320	15.000
	14,137,350	16.760	20,778,858	19.338
Add: interest earned after September 30	709,120	0.841	935,670	0.871
Deduct: cost of issuing interim and final payments	24,269	0.029	29,077	0.027
Balance for Distribution to Producers	14,822,201	17.572	21,685,451	20.182

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Interim payment	Final payments	Total
	(dollars per tonne)			
Designated Barley Grades				
Special Select Canada Western Two-Row	170.00	25.00	15.911	210.911
Special Select Canada Western Six-Row	160.00	25.00	16.411	201.411
Select Canada Western Two-Row	165.00	25.00	18.411	208.411
Select Canada Western Six-Row	155.00	25.00	18.911	198.911

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

NOTES TO FINANCIAL STATEMENTS

The following are an integral part of the financial statements.

1. Accounting policies

(a) Operating results and valuation of stocks of grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31, where marketing operations have been completed before the issuance of the annual report for that year. In determining the financial results for such pools, the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign currency translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results.

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment	2 years
	(to 1/3 residual value)

(d) Administration and general expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,981,139,867 (1989—$1,619,309,884) represents the Canadian equivalent of $1,720,187,433 (1989—$1,371,366,772) repayable in United States funds.

The balances receivable arise from sales of grain to Algeria, Brazil, Bangladesh, Egypt, Ethiopia, Haiti, Iraq, Israel, Jamaica, Mexico, Peru, Poland, U.S.S.R. and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Brazil, Egypt, Haiti, Jamaica, Mexico, Peru, Poland and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within 15 years. As at July 31, 1990, total reschedulings amounted to $3,323,435,622 including $1,252,017,849 which is the Canadian equivalent of $1,087,104,149 receivable in United States funds.

During the crop year the Board together with the Government of Canada initialed a bilateral rescheduling agreement with Poland, rescheduling over a 15-year period amounts due and not paid, on all prior rescheduling agreements to December 31, 1989, including post maturity interest. This agreement was signed subsequent to the crop year. Under this agreement the amounts which were due to mature in the period January 1, 1990, to March 31, 1991, have also been rescheduled. Seventy per cent of the interest accruing from January 1, 1990, to March 31, 1991, on the amounts due and not paid on all prior rescheduling agreements is included in this rescheduling agreement, with the balance payable on or before March 31, 1991. As at July 31, 1990, the amounts subject to this rescheduling total $944,217,350 which includes the Canadian equivalent of $354,185,997 receivable in United States funds. Of these respective amounts, a total of $758,653,424, which includes the Canadian equivalent of $280,005,290 receivable in United States funds, had matured by July 31, 1990, and had been consolidated in the new rescheduling agreement.

During the crop year, the Board together with the Government of Canada concluded a bilateral rescheduling agreement with Zambia, rescheduling over a 10-year period amounts due and not paid at December 31, 1985, and amounts due and not paid for the period January 1, 1986, to December 31, 1986. The accounts of the Board at July 31, 1990, included $14,668,425 which was subject to this rescheduling.

During the crop year, ending July 31, 1990, the Government of Canada and other creditor nations agreed to a further deferral of certain Zambian obligations that had earlier been rescheduled. The bilateral agreement to reschedule payments due and not paid at June 30, 1990, and falling due in the period July 1, 1990, to December 31, 1991, has yet to be negotiated. The accounts of the Board at July 31, 1990, included $30,426,898 which will be subject to this rescheduling. As at July 31, 1990, of this total, $26,281,757 had already matured and was already subject to this agreement.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

During the crop year, ending July 31, 1990, the Government of Canada and other creditor nations agreed to a further deferral of certain Jamaican obligations. Principal amounts due and not paid for the period December 1, 1989, to May 31, 1991, are to be rescheduled under this agreement. The accounts of the Board at July 31, 1990, include $1,720,502 which will be subject to this rescheduling. As at July 31, 1990, none of the $1,720,502 had matured.

Subsequent to the year end the Board together with the Government of Canada amended a previous bilateral rescheduling agreement with Haiti. This amendment incorporated into the previous rescheduling agreement amounts due and unpaid at September 30, 1990, resulting from wheat sales occurring in 1985. The accounts of the Board at July 31, 1990, included $5,717,736 which formed the total amount involved in the amended rescheduling agreement.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest. Because of these guarantees, the Board does not consider itself to be at risk should any of the unpaid amounts prove to be uncollectable; therefore, no provision is made in its accounts with respect to the possibility of debtors defaulting on their obligations.

3. Accounts receivable

Settlement on amounts due on completed sales as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered hopper cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623. Of these 2,000 cars, 45 cars have been wrecked and dismantled leaving 1,955 still in the fleet having an original cost of $88,518,121 with accumulated depreciation of $30,983,516 to July 31, 1990. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Liability to banks

Details of liability to banks are as follows:

	July 31	
	1990	1989
	$	$
Ordinary operations		
Funds on deposit	(141,351,592)	(88,352,406)
Loans to finance credit sales	4,648,568,719	3,707,960,437
	4,507,217,127	3,619,608,031

Of the total liability $1,979,709,692 (1989—$1,605,838,592) represents the Canadian equivalent of $1,718,945,638 (1989—$1,359,958,157) repayable in United States funds.

The Board's borrowings are guaranteed by the Government of Canada.

6. Liability to agents for grain purchased from producers

Grain companies, acting in the capacity of agents of the Board, accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its agents at terminal or mill position. Liability to agents amounting to $551,700,354 (1989—$569,415,254) represents the amount payable by the Board to its agents for 3,734,428 (1989—3,809,559) tonnes of grain on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

7. Liability to agents for deferred cash tickets

Grain companies, as agents of the Board, deposit with the Board in trust an amount equal to the deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer-deferred cash tickets maturing predominately during the first days of the following calendar year.

8. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1990, together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of pool accounts for the period from August 1, 1990, to completion of operations on September 30, 1990, for barley and designated barley, and October 19, 1990, for wheat and amber durum wheat.

9. Special account—Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act, the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council, upon the recommendations of the Board, may deem to be for the benefit of producers.

10. Provision for final payment expenses

This item represents the balance of the Board's reserve for final payment expenses of pool accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the special account by Order-in-Council.

11. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1990, amounting to $15,106,298 (1989—$13,908,244) have been recovered by the Board. Lease terms are for 20 and 25 years.

CAPE BRETON DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF INDUSTRY, SCIENCE AND TECHNOLOGY

I have audited the balance sheet of Cape Breton Development Corporation as at March 31, 1991 and the statements of equity, income and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Cape Breton Development Corporation Act and the by-laws of the Corporation.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 31, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Current		
Cash	2,021	3,593
Accounts receivable (Note 3)	39,508	24,438
Inventories		
Coal	27,020	20,299
Operating materials and supplies	15,784	15,797
Prepaid expenses	2,465	77
	86,798	64,204
Capital assets (Note 4)	324,497	411,115
	411,295	475,319

LIABILITIES	1991	1990
Current		
Accounts payable—Trade	17,498	12,736
Accrued wages and vacation pay	12,050	12,868
Accrued charges	1,395	3,387
Employees' deductions	4,947	6,395
Due to Government of Canada		
Working capital advances	31,000	7,037
Other	1,894	3,750
	68,784	46,173
EQUITY		
Equity of Canada	342,511	429,146
	411,295	475,319

Commitments (Note 5).
Contingent liabilities and claims (Note 6).

Approved by the Board:

JOHN TERRY
Director

CLAIR CALLAGHAN
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance at beginning of year	429,146	448,953
Add (deduct)		
Net mining income (losses) for Parliamentary appropriation (Note 2(a))	125	(9,396)
Parliamentary appropriations		
—In respect of mining losses —Vote 36B		
—Current year		9,396
—Prior year		29,693
—In respect of capital expenditures		
—Vote 45 (1990—Vote 35)	31,910	14,874
Amortization and write-down of capital assets (Note 4)	(118,670)	(64,374)
Balance at end of year	342,511	429,146

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Revenue		
Coal sales	211,148	232,906
Less: external selling expense	7,675	8,052
	203,473	224,854
Outside railway revenue	3,428	3,376
Operating revenue	206,901	228,230
Operating expenses		
Wages and salaries	92,832	101,567
Employee benefits	11,536	11,285
Workers' Compensation	15,849	13,539
Materials and supplies	26,034	30,551
Repair materials	14,410	13,194
Electric power	8,513	8,005
Grants in lieu of taxes	3,613	3,844
Royalties	912	987
Hired heavy equipment	6,468	8,150
Other expenses	6,966	6,882
Purchased and capital coal	7,229	8,207
Amortization	66,042	64,374
(Increase) decrease in coal inventory	(6,720)	14,299
Total operating expenses	253,684	284,884
Excess of operating expenses over operating revenue	46,783	56,654
Pensions	15,790	14,805
Pre-retirement leave	2,555	2,562
Early retirement incentive	2,526	1,881
Interest and other income	(1,737)	(2,132)
Write-down of capital assets (Note 4)	52,628	
Mining losses for the year	118,545	73,770
Deduct: amortization and write-down of capital assets not deductible in determining net mining income or losses	118,670	64,374
Net mining income (losses) for Parliamentary appropriation	125	(9,396)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Cash from (for) operating activities		
Net mining income (losses)	125	(9,396)
(Increase) decrease in non-cash operating working capital*	(25,518)	221
	(25,393)	(9,175)
Cash from (for) financing activities		
Payments by Canada		
—In respect of mining losses		39,089
—In respect of capital expenditures	31,910	14,874
—Increase (decrease) in repayable working capital advances	23,963	(33,963)
	55,873	20,000
Cash from (for) investing activities		
Purchase of capital assets	(32,307)	(13,813)
Proceeds from sale of capital assets	255	214
	(32,052)	(13,599)
Decrease in cash	(1,572)	(2,774)
Cash at beginning of year	3,593	6,367
Cash at end of year	2,021	3,593
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	(15,070)	(16,575)
Inventories		
Coal	(6,721)	14,300
Operating materials and supplies	13	7,201
Prepaid expenses	(2,388)	227
Accounts payable—Trade	4,762	4,731
Accrued wages and vacation pay	(818)	963
Accrued charges	(1,992)	148
Employees' deductions	(1,448)	(1,624)
Due to Government of Canada—		
Other	(1,856)	(9,150)
	(25,518)	221

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The Corporation was established in 1967 for the purpose of reorganizing and rehabilitating the coal industry on Cape Breton Island, pursuant to the Cape Breton Development Corporation Act. Its current corporate goal is to be a dependable supplier of quality coal and related energy products by operating a safe, commercially viable corporation which will provide a positive working environment through efficient and effective utilization of human, physical and technical resources.

2. Summary of significant accounting policies

(a) Financing

The Corporation, an agent of Her Majesty, is listed as a Schedule III, Part I, corporation for purposes of the Financial Administration Act. The Corporation receives Parliamentary appropriations for capital expenditure and operating loss purposes. In addition, advances from the Government of Canada are provided for working capital purposes to a limit of $50 million on such terms as may be agreed upon, as provided for in the Cape Breton Development Corporation Act. Parliamentary appropriations are reflected in the Statement of Equity as requisitioned by the Corporation. Treasury Board has indicated that amortization and write-down of capital assets should not be provided in determining mining income or losses for Parliamentary appropriation. Accordingly, the amortization and write-down of capital assets have been eliminated in arriving at this amount.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Capital assets

Capital assets are stated at cost. The Corporation has provided amortization on its capital assets based on their estimated useful lives, using the straight-line method of calculation, as follows:

Lingan Colliery	2-30 years
Prince Colliery	2-30 years
Phalen Colliery	2-30 years
Donkin-Morien Development Project	5-30 years
Devco Railway	5-30 years
Coal Preparation Plant	5-20 years
Other assets	5-20 years

(d) Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenue and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

(e) Pensions

Pension expense each year is comprised of a current and a past service cost. The past service cost, which represents an allocation of the unfunded obligation, is being amortized at the rate it is being funded. The Corporation is of the opinion that this is the most appropriate method since it provides for a systematic manner of amortization which conforms to the Corporation's overall funding by the Government of Canada.

(f) Workers' compensation

In accordance with the Government Employees' Compensation Act, the Corporation reimburses Labour Canada for current payments for workers' compensation billed by the Workers' Compensation Board of the Province of Nova Scotia.

3. Accounts receivable

	1991	1990
	(in thousands of dollars)	
Trade	28,416	23,948
Employees	282	845
Government of Canada—In respect of capital expenditures	10,910	
	39,608	24,793
Less: allowance for doubtful accounts	100	355
	39,508	24,438

4. Capital assets

	1991			1990
	Acquisition cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Lingan Colliery	185,001	166,746	18,255	44,394
Prince Colliery	121,478	69,424	52,054	51,418
Phalen Colliery	217,388	73,028	144,360	154,821
Donkin-Morien Development Project	80,679	80,679		40,731
Coal Preparation Plant	100,719	49,980	50,739	44,194
Devco Railway	80,248	36,088	44,160	46,345
Other assets	42,481	27,552	14,929	29,212
	827,994	503,497	324,497	411,115

The Donkin-Morien Development Project, with a net book value of $27,530,694 has been written out of the capital assets of the Corporation as of March 31, 1991, due to poor market prospects. This asset had cumulative costs of $80,678,573, with corresponding accumulated amortization of $53,147,879 as of that date.

The capital asset value of Lingan Colliery has been written down by $25,096,956 as of March 31, 1991 to more appropriately reflect its value based on the conversion from an advance longwall to a pillarless retreat longwall operation. Those areas of the Colliery affected by this write-down had an acquisition cost of $159,326,259 with accumulated amortization to March 31, 1991 of $134,229,303.

5. Commitments

(a) Commitments on capital projects include the following:

Approximately $1,440,000 for underground mining equipment

Approximately $510,000 for other facilities

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

(b) The Corporation leases the General Mining Building which houses its administrative offices. The lease is for a 20 year period which commenced June, 1984. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates. Current lease payments are $1,370,000 per annum at an interest rate of 11.75%.

6. Contingent liabilities and claims

(a) Legal matters

The Corporation is subject to a claim and several actions totaling approximately $3,300,000. The Corporation intends to oppose these matters in their entirety.

(b) Insurance

The Corporation self insures against the potential loss of underground assets and for a portion of its liability insurance.

(c) Environmental considerations

The Corporation is subject to regulations that may require it to incur future costs related to environmental issues. We are unable at this time to determine the amount of any future costs. Any such costs will be accounted for in the period incurred.

7. Long-term agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Nova Scotia Power Corporation. The agreement expires in the year 2010.

8. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan, a defined benefit plan, as at December 31, 1990, indicated an unfunded actuarial liability of $116,591,000 (assets of $108,532,000 and liabilities of $225,123,000). The Corporation has made provision in its annual operating plan for past and current service pension costs in amounts equal to anticipated pension payments under this plan. The Corporation expensed pension payments of $15,790,000 for the year ended March 31, 1991.

An actuarial valuation of the Corporation's Contributory Pension Plan, a defined benefit plan, as at December 31, 1990, indicated a final surplus of $3,480,000 (assets of $25,757,000 and liabilities of $22,277,000). Required Corporation payments in respect of current service costs are funded each year and amounted to approximately $806,000 expensed for the year ended March 31, 1991.

9. Income taxes

The Corporation is subject to the provisions of the Income Tax Act.

During the previous year the Corporation was reassessed by Revenue Canada, Taxation for the years 1983-1989. The reassessment treats funding provided by the Government of Canada as government assistance for operating and capital purposes. It is the Corporation's intention to oppose this position to the fullest. The outcome of this matter is not determinable at this time and therefore no adjustment has been reflected in these financial statements.

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of Defence Construction (1951) Limited as at March 31, 1991 and the statements of operations and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash (Note 7(b))	1,811,258	1,367,044
Accounts receivable	184,645	380,831
Other	19,152	56,266
	2,015,055	1,804,141
Fixed assets		
Furniture and equipment, at cost	1,716,841	1,608,981
Less: accumulated amortization	1,287,914	1,147,535
	428,927	461,446
	2,443,982	2,265,587

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities	2,215,866	997,801
Due to Department of National Defence (Note 3)	141,145	1,028,762
Contractors' security deposits	42,980	215,859
	2,399,991	2,242,422
Provision for employee benefits (Note 4)	2,472,855	2,935,121
	4,872,846	5,177,543
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares	31	31
Deficit (Note 5)	(2,428,895)	(2,911,987)
	(2,428,864)	(2,911,956)
	2,443,982	2,265,587

Contingencies (Note 7).

Approved by the Board:

JOHN W WOODS
Director

J. ADAMS
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses		
Salaries	10,838,073	10,045,465
Employee benefits	1,323,419	1,860,179
Travel and removal	1,121,115	992,001
Office accommodation	417,780	372,303
Office supplies and maintenance	416,410	312,096
Telephone	390,012	387,341
Professional services	322,173	127,466
Postage, express and freight	255,936	254,855
Amortization	251,637	177,013
Training and professional development	219,468	326,282
Advertising	158,689	332,438
Rental of machinery	119,947	132,327
Other	87,288	69,768
	15,921,947	15,389,534
Cost recoveries		
Department of National Defence	15,529,813	14,332,418
Others	875,226	930,900
	16,405,039	15,263,318
Excess of expenses over cost recoveries (cost recoveries over expenses)	(483,092)	126,216
Deficit at beginning of the year	2,911,987	2,785,771
Deficit at end of the year	2,428,895	2,911,987

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Excess of cost recoveries over expenses (expenses over cost recoveries)	483,092	(126,216)
Items not requiring cash		
Provision for employee benefits	(155,645)	439,364
Amortization	251,637	177,013
Net decrease in non-cash working capital balances related to operations*	390,869	1,052,646
Cash provided by (used in) operations	969,953	1,542,807
Employee benefits paid	(306,621)	(134,308)
Cash provided by (used in) operations activities	663,332	1,408,499
Investing activities		
Acquisition of furniture and equipment	(219,118)	(397,134)
Increase in cash during the year	444,214	1,011,365
Cash at beginning of the year	1,367,044	355,679
Cash at end of the year	1,811,258	1,367,044

* Consisting of changes in receivables, other assets, accounts payable and accrued liabilities, due to Department of National Defence, and contractors' security deposits.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1991

1. Authority and objective

Defense Construction (1951) Limited was incorporated under the Canada Corporations Act in 1951 and was continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act. The objective of the corporation is to contract for major military construction and maintenance projects required by the Department of National Defence. The corporation is an agent Crown corporation named in Part I of Schedule III to the Financial Administration Act. The corporation is not subject to income taxes.

2. Significant accounting policies

Expenses

The accounts of the corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Furniture and equipment

Furniture and equipment are recorded at cost and are amortized on a straight-line basis over five years.

Employee termination benefits

Employees are entitled to specified termination benefits calculated at salary levels in effect at the time of separation as provided for by conditions of employment. The liability for these benefits is recorded as the benefits accrue to employees.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current and certain past service. These contributions represent the total pension obligations of the corporation and are charged to income on a current basis.

Services provided without charge

The Department of National Defence provided office space free of charge for employees of the corporation.

3. Due to Department of National Defence

The cost of operations is recovered through the Department of National Defence to the extent of net cash requirement, and any excess of cash advances is refunded at year end. As at March 31, 1991, the net balance due to Department of National Defence was $141,145 (1990—$1,028,762).

4. Provision for employee benefits

	1991	1990
	$	$
Termination benefits	2,426,467	2,616,205
Life insurance	46,388	64,484
Compensation benefits	384,967	692,744
	2,857,822	3,373,433
Less: current portion	384,967	438,312
	2,472,855	2,935,121

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

5. Deficit

The deficit of the corporation is comprised of the difference between the provision for employee benefits, which will be funded in future years as they are paid, and the net book value of capital assets.

	1991	1990
	$	$
Deficit, beginning of the year	2,911,987	2,785,771
Increase (decrease) in provision for employee benefits	(515,611)	346,337
Decrease (increase) in net book value of capital assets	32,519	(220,121)
Deficit, end of the year	2,428,895	2,911,987
Composed of:		
Provision for employee benefits (Note 4)	2,857,822	3,373,433
Net book value of capital assets	(428,927)	(461,446)
	2,428,895	2,911,987

6. Lease commitments

The corporation leases certain equipment and accommodation in the performance of its operations. These arrangements include occupancy agreements expiring at various dates for office accommodation. The future minimum lease payments are:

Year ending March 31	$
1992	235,758
1993	128,855
1994	112,855
1995	83,575
1996	13,417
	574,460

7. Contingencies

(a) Claims aggregating approximately $5,294,000 in respect of contractual obligations have been received by the corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the corporation is defensible. However, the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through the Department of National Defence, in the year in which the settlements occur.

(b) Included in the cash balance as at March 31, 1991 is an amount of $350,000 subject to restricted use which serves as security against the potential risk of environmental damage with respect to a project.

ENTERPRISE CAPE BRETON CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Enterprise Cape Breton Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The consolidated financial statements include some amounts, such as the allowances for doubtful loans and interest, that are necessarily based on management's estimates and judgement.

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the consolidated financial statements.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. In addition, the Audit Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the consolidated financial statements and for issuing his report thereon.

AUDITOR'S REPORT

TO THE MINISTER FOR THE PURPOSES OF THE ATLANTIC CANADA OPPORTUNITIES AGENCY ACT

I have audited the consolidated balance sheet of the Enterprise Cape Breton Corporation as at March 31, 1991, and the consolidated statements of equity, operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation and of its wholly-owned subsidiaries that have come to my notice during my examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Enterprise Cape Breton Corporation Act and the by-laws of the Corporation and its wholly-owned subsidiaries.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa Canada
May 27, 1991

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1991

ASSETS	1991	1990	LIABILITIES	1991	1990
	$	$		$	$
Cash and short-term investments	1,097,183	1,021,017	Accounts payable and accrued liabilities	1,957,031	3,165,964
Accounts receivable (net of allowance of $3,965; 1990: $122,242) (Note 11)	503,768	470,385	EQUITY		
Interest receivable (net of allowance of $321,843; 1990: $582,997) (Note 3)	55,937	193,306	Equity of Canada	16,718,249	22,492,274
Receivable—Government of Canada	1,160,000	1,800,000			
Inventories	62,396	114,464			
Prepaid expenses	200,445	62,735			
	3,079,729	3,661,907			
Loans (Notes 3 and 4)	2,608,653	4,598,985			
Investments (net of allowance of $1,600,000; 1990: $1,350,000)	330,000	600,000			
Capital assets (Note 5)	12,656,898	16,797,346			
	18,675,280	25,658,238		18,675,280	25,658,238

Guarantees (Note 9)
Commitments (Note 10)
Related party transactions (Note 11)

Approved by the Board:

HUGH TWEEDIE
Director

BARRY MARTIN
Director

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Equity at beginning of the year	22,492,274	31,996,356
Parliamentary appropriation (Note 6(a))	10,560,000	7,300,000
Net proceeds on sale of assets remitted to the Consolidated Revenue Fund (Note 6(b))	(1,050,000)	
	32,002,274	39,296,356
Net operating expenses for the year	15,284,025	16,804,082
Equity at end of the year	16,718,249	22,492,274

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Development expenses		
New business development assistance	6,800,408	5,228,790
General development assistance	623,889	731,061
Provision for doubtful loans (net of recoveries $232,169; 1990: $177,750)	1,661,204	2,413,766
Provision for doubtful interest (net of recoveries $145,945; 1990: $37,461)	145,680	103,023
Provision for doubtful investments	1,700,000	1,300,000
	10,931,181	9,776,640
Operating expenses of Corporate-owned facilities		
Rental	1,500,202	1,775,893
Tourist	311,075	1,113,457
Amortization	2,619,591	2,564,769
	4,430,868	5,454,119
Administrative expenses (Note 7)	1,708,620	1,390,817
Transition costs		362,047
Communications	119,633	101,133
Provision for loss on disposal of assets	421,497	2,799,200
	2,249,750	4,653,197
Total operating expenses	17,611,799	19,883,956
Income from Corporate-owned facilities		
Rental	1,443,681	1,835,121
Tourist	273,875	1,130,619
	1,717,556	2,965,740
Interest income		
Loans	357,669	721,113
Other	252,549	393,021
Total operating income	2,327,774	4,079,874
Net operating expenses before extraordinary item	15,284,025	15,804,082
Extraordinary item		
Provision for environmental clean-up (Note 8)		1,000,000
Net operating expenses	15,284,025	16,804,082

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Financing activities		
Parliamentary appropriation	10,560,000	7,300,000
Change in receivable—Government of Canada	640,000	(1,180,000)
Cash provided by financing activities	11,200,000	6,120,000
Operating activities		
Net operating expenses for the year before extraordinary items	(15,284,025)	(15,804,082)
Charges not affecting cash		
Amortization	2,619,591	2,564,769
Loan forgiveness	1,017,925	27,631
Provision for doubtful loans and interest	1,750,039	2,302,731
Provision for doubtful investments	1,700,000	1,300,000
Provision for loss on disposal of assets	421,497	1,849,200
Extraordinary Item		
Provision for environmental clean-up		(1,000,000)
	(7,774,973)	(8,759,751)
Decrease (increase) in non-cash operating working capital*	(1,190,589)	2,196,569
Cash used in operating activities	(8,965,562)	(6,563,182)
Investing activities		
Loan advances	(1,875,055)	(309,529)
Loan repayments	1,097,423	2,535,378
Purchase of capital assets	(1,285,822)	(2,296,586)
Proceeds from sale of capital assets	2,385,182	1,073,763
Net proceeds returned to Consolidated Revenue Fund	(1,050,000)	
Purchase of investments	(1,430,000)	(1,600,000)
Cash used in investing activities	(2,158,272)	(596,974)
Increase (decrease) in cash and short-term investments	76,166	(1,040,156)
Cash and short-term investments at beginning of the year	1,021,017	2,061,173
Cash and short-term investments at end of the year	1,097,183	1,021,017
*Decrease (increase) in non-cash operating working capital		
Accounts receivable	(33,383)	165,816
Interest receivable	137,369	174,802
Inventories	52,068	129,009
Prepaid expenses	(137,710)	8,452
Accounts payable and accrued liabilities	(1,208,933)	1,718,490
	(1,190,589)	2,196,569

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991

1. The Corporation

(a) Authority and objectives

Enterprise Cape Breton Corporation (ECBC) was established pursuant to the Enterprise Cape Breton Corporation Act (Part II of the Government Organization Act, Atlantic Canada, 1987) which was proclaimed on December 1, 1988. The Corporation is an agent Crown corporation listed in Schedule III, Part I of the Financial Administration Act and is not subject to the provisions of the Income Tax Act. Its objects, as stated in its enabling legislation are:

to promote and assist either alone or in conjunction with any person or the Government of Canada or of Nova Scotia or any agency of either of those governments, the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and to broaden the base of the economy of the Island.

2. Significant accounting policies

(a) Parliamentary appropriation

Parliamentary appropriation is recorded on the accrual basis with drawdowns based on cash requirements.

(b) Basis of consolidation

(i) The financial statements of Enterprise Cape Breton Corporation include the results of the Corporation and all its subsidiaries as outlined below.

	Corporation interest	Period ended
Darr (Cape Breton) Limited	100%	December 31
Whale Cove Summer Village Limited	62.5%	March 31

(ii) The financial statements of Darr (Cape Breton) Limited are based on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of its parent.

(iii) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1991, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, all losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(c) Loans

Loans are recorded at the lower of cost and estimated net realizable value. Certain loans may include interest which has been capitalized as principal due to the restructuring of the terms of the loan contract.

(d) Allowances for doubtful and forgivable loans

The allowance for doubtful loans represents management's estimate of probable losses on specific loans outstanding at the end of the year. The allowance is based on a periodic evaluation of the loan portfolio in which numerous factors are considered, including the period of delinquency, market conditions, financial viability of the business and managerial capabilities. A general provision is included to account for any unexpected delinquencies that may occur throughout the year based on past experience. Management has estimated the effect of these risks and uncertainties when determining the allowance for doubtful loans. Doubtful loans may be reinstated to an accrual status when, in management's opinion, the ultimate collectibility of principal and interest is reasonably assured.

Certain loans are subject to terms of forgiveness as stipulated in the loan contract. The amount eligible for forgiveness is charged to operations when eligibility conditions are met.

Actual loan losses are charged to operations while recoveries are credited. Adjustments of the allowances for doubtful and forgivable loans to the level regarded by management as being appropriate are charged to operations.

(e) Investments

The Corporation has preferred equity holdings as well as partnership interests. These investments are subject to restrictive terms of agreement and are shown at cost net of allowance for doubtful investments.

(f) Interest income

Interest income is recorded on the accrual basis until such time as management determines that a loan should be classified as doubtful. When a loan is classified as doubtful, uncollected interest for the current year and previous years is charged to the provision for doubtful loans and interest.

Interest payments subsequently received on doubtful loans are recorded as interest income on a cash basis.

(g) Capital assets

Capital assets are recorded at lower of cost less accumulated amortization and net realizable value. Amortization is provided over the estimated useful lives of the capital assets using the straight-line method at the rates indicated below:

Buildings	up to 25 years
Equipment and furniture	4 to 10 years
Computer equipment and software	5 years
Leasehold improvements	up to 20 years
Vehicles	3 to 4 years

(h) Pension plan

All eligible employees participate only in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Corporation. These contributions are expensed during the period in which the services are rendered and represent the total pension obligations of the Corporation.

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

3. Loans

An analysis of the loan balance outstanding at March 31 is as follows:

Annual interest rate	1991	1990
	$	$
0 %	1,138,524	1,257,440
Less than 8 %	382,740	504,346
8 - 9.95 %	4,169,917	4,824,813
10 - 11.88 %	3,639,360	2,682,176
12 % and over	71,607	392,628
	9,402,148	9,661,403
Less: Allowance for doubtful loans (Note 4)	5,089,782	4,790,089
Allowance for forgivable loans	1,703,713	272,329
	2,608,653	4,598,985

Amounts due by fiscal year based on loan terms are as follows:

	1991	1990
	$	$
Principal past due	3,456,740	739,327
1991		992,708
1992	965,459	633,272
1993	900,928	541,382
1994	1,252,017	495,770
1995	776,825	401,438
1996 and beyond	2,050,179	5,857,506
	9,402,148	9,661,403
Interest receivable—		
Current	139,006	391,826
Arrears	238,774	384,477
	377,780	776,303
Less: Allowance for doubtful interest	321,843	582,997
	55,937	193,306

4. Allowance for doubtful loans

	1991	1990
	$	$
Balance at beginning of the year	4,790,089	3,200,489
Write-offs and recoveries	(758,621)	(1,001,174)
Provision for doubtful loans—		
Current year lending	1,985,338	2,227,734
General provision		380,000
Reductions due to restructuring and reinstatements to accrual status	(38,554)	(16,960)
Transferred to forgiveness	(888,470)	
Balance at end of the year	5,089,782	4,790,089

The balance comprises 30 loans (1990—45) classified as doubtful.

5. Capital assets

	1991			1990
	Cost	Accumulated amortization	Net book value	Net book value
	$	$	$	$
Land for development	732,441	200,000	532,441	509,096
Equipment, furniture, leaseholds	757,682	477,372	280,310	451,784
Rental facilities	24,366,170	12,987,514	11,378,656	12,992,578
Tourist facilities	595,177	450,253	144,924	2,157,283
Agriculture and forestry facilities	1,110,317	789,750	320,567	686,605
	27,561,787	14,904,889	12,656,898	16,797,346

The categories of rental, tourist, and agriculture and forestry facilities shown above each include land, buildings and equipment.

ENTERPRISE CAPE BRETON CORPORATION—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

6. Funding from Government of Canada

(a) The Government of Canada approved a parliamentary appropriation in the amount of $10,600,000 and the Corporation utilized $10,560,000, the result of a $40,000 expenditure reduction determined by the Priorities and Planning Committee of Cabinet.

(b) The Governor in Council empowered the Corporation to sell the assets of its subsidiary Dundee Estates Limited. The Treasury Board instructed that the net proceeds of the sale be remitted to the Consolidated Revenue Fund.

7. Administrative expenses

	1991	1990
	$	$
Salaries and employee benefits	894,253	679,723
Office and miscellaneous	562,286	602,831
Professional fees	209,961	51,097
Travel	42,120	57,166
	1,708,620	1,390,817

8. Provision for environmental clean-up

During 1989-90, the Corporation discovered contaminated land in Sydport Industrial Park formerly occupied by a tenant involved in the reclamation of scrap metal. Management undertook to contain the contamination and commenced a controlled clean-up operation. An estimate $1,000,000 for costs to be incurred during this process had been recorded in the accounts at March 31, 1990. The balance in the accounts at March 31, 1991 is $380,000, which in management's opinion, based on available technical information, is sufficient to complete the clean up.

9. Guarantees

During 1976, the Industrial Development Division of the Cape Breton Development Corporation guaranteed the repayment by Sydney Steel Corporation of that Corporation's $70,000,000 11 1/4% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $22,610,000.

As successor to the Industrial Development Division of the Cape Breton Development Corporation, the Corporation assumed these guarantees, which were made for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid as a result of these guarantees shall be paid out of the Consolidated Revenue Fund of Canada.

10. Commitments

(a) As at March 31 the Corporation had outstanding commitments as follows:

	1991	1990
	$	$
Development assistance	2,010,476	2,737,571
Capital expenditures	44,224	448,655
Loans	331,457	414,541
	2,386,157	3,600,767

(b) Future minimum payments by fiscal year on operating leases for premises, with initial non-cancellable lease terms in excess of one year, are as follows:

	$
1992	252,954
1993	59,414
1994	41,820
	354,188

11. Related party transactions

The Corporation had transactions with the Atlantic Canada Opportunities Agency during the year in respect of salaries, professional services and other expenses totalling $210,150 (1990—$144,355). The amount included in accounts receivable was $210,150 (1990—$144,355).

12. Comparative figures

Certain of the comparative figures have been reclassified to conform to the presentation adopted for the current year.

EXPORT DEVELOPMENT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by management in accordance with accounting principles generally accepted in Canada, consistently applied, which conform in all material respects with international accounting standards. The integrity and objectivity of the data in these financial statements are management's responsibility. The financial statements include some amounts, such as the allowance for losses on loans, that are necessarily based on management's best estimates and judgement.

The Corporation's view on the valuation of its sovereign loan assets is and always has been that they are ultimately collectible, although indefinite delays in repayment of principal and interest may have to be accepted. This policy is stated in Note 2 of the financial statements as are the two exceptions to this policy, which are "outright repudiation" or "the write-off of asset value agreed to by creditors". The Corporation's financial statements have been prepared on this basis, consistent with prior years. The asset and allowance amounts have been concurred with by the Auditor General of Canada in providing an unqualified opinion for 1990.

During 1989-90, the Government of Canada adopted the view that the evolution of the international debt strategy could potentially lead to concerted multilateral agreement to provide debt or debt service reduction by creditor governments and decided to establish allowances against such a contingency, which is now reflected in the Public Accounts of Canada. When the Auditor General of Canada issued an unqualified audit opinion on the Public Accounts for 1989-90, he concurred that these allowances were sufficient to provide for all the obligations of Canada including those arising from its undertaking to EDC whose assets could be affected by this debt strategy.

In the event the Government of Canada participates in such debt or debt service reduction activities and, consistent with the second exception to EDC's policy on the ultimate collectibility of sovereign debt, EDC has received an undertaking from the Government of Canada that it would compensate EDC fully for any financial consequences to EDC arising from its decisions.

These policies and the undertaking by the Government of Canada are detailed in Note 2 to the financial statements and the results of these policies and the undertaking are shown in Note 7.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of Directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis.

The Board of Directors of EDC is responsible for all business undertaken by the Corporation. Contracts which, in the opinion of the Board of Directors, involve risks for a term or an amount in excess of that which the Corporation would normally undertake, may be entered into under the authority of the Governor General in Council where the Minister considers them to be in the national interest. The Board of Directors has the predominant role in the management of this program and is solely responsible for its administration. Funds required for such contracts are paid to the Corporation by Canada, and funds recovered are remitted to Canada, net of amounts withheld to cover related administrative expenses. The administration of accounts on behalf of Canada is shown in Note 17 to the Corporation's financial statements.

The Auditor General of Canada conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. His report is presented on the following page.

R.L. Richardson
President and Chief Executive Officer

M.D.J. Bakker
Senior Vice-President Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have audited the balance sheet of the Export Development Corporation as at December 31, 1990 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 27, 1991

EXPORT DEVELOPMENT CORPORATION—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash and marketable securities		
Cash and short-term deposits	1,127,369	1,175,647
Marketable securities at lower of cost or market (Market value: 1990—$165,540 1989—$182,768)	165,427	176,670
Accrued interest	17,907	23,637
	1,310,703	1,375,954
Loans receivable (Notes 2, 3, 4, 5 and 6)		
Long-term	5,074,395	4,585,653
Current portion of long-term	903,502	812,391
	5,977,897	5,398,044
Accrued interest and fees	123,182	131,527
	6,101,079	5,529,571
Less: allowance for losses on loans (Note 7)	409,513	375,951
	5,691,566	5,153,620
Other		
Recoverable insurance claims (Note 11)	8,318	5,127
Unamortized debt discount and issue expenses and other assets	29,608	32,089
	37,926	37,216
	7,040,195	6,566,790

LIABILITIES	1990	1989
Loans payable (Note 12)		
Short-term	2,195,813	1,975,056
Current portion of long-term	708,925	848,376
	2,904,738	2,823,432
Long-term	2,950,430	2,649,095
	5,855,168	5,472,527
Accrued interest	179,702	172,423
	6,034,870	5,644,950
Other liabilities and deferred revenues		
Accounts payable	17,700	24,204
Deferred insurance premiums	11,120	9,773
Allowance for claims on insurance and guarantees (Note 10)	46,617	48,659
Deferred loan revenues and other credits	143,750	134,369
	219,187	217,005
SHAREHOLDER'S EQUITY		
Share capital (Note 13)	772,000	697,000
Retained earnings	14,138	7,835
	786,138	704,835
	7,040,195	6,566,790

Undertakings from the Government of Canada on loans receivable (Note 2)
Commitments and contingent liabilities (Notes 8 and 9)

Approved by the Board of Directors:

M. D. J. BAKKER
Chief Financial Officer

CHARLES DIAMOND
Director

R. L. RICHARDSON
Director

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Loans and guarantees		
Interest earned	463,325	479,012
Fees earned	39,466	34,394
	502,791	513,406
Provision for losses on loans	(77,589)	(271,275)
	425,202	242,131
Insurance and guarantees		
Premiums and fees earned	26,613	25,543
Provision for claims	(18,424)	(12,115)
	8,189	13,428
Investment interest earned	112,919	90,913
Earnings net of provisions	546,310	346,472
Interest expense		
Long-term	313,431	345,002
Short-term	187,211	162,355
	500,642	507,357
Income (loss) from operations	45,668	(160,885)
Administrative expenses	39,365	37,950
Net income (loss)	6,303	(198,835)
Retained earnings		
Beginning of year	7,835	106,670
Add: transfer from reserve for contingencies		100,000
End of year	14,138	7,835

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operations		
Statement of income		
Net income (loss)	6,303	(198,835)
Items not affecting cash		
Provision for losses on loans	77,589	271,275
Provision for claims	18,424	12,115
Accrued interest and fees	22,116	36,321
Other changes	(21,811)	13,450
	102,621	134,326
Assets and liabilities		
Loans receivable disbursed	(1,394,594)	(853,641)
Loans receivable repaid	851,310	760,610
Items not affecting cash		
Net increase (decrease) in deferred revenue	10,621	(13,746)
Interest rescheduled	(24,856)	(68,452)
Loan interest reversed	(43,978)	(57,475)
	(601,497)	(232,704)
Cash used in operations	(498,876)	(98,378)
Treasury		
Issue of long-term debt	1,007,885	741,605
Repayment of long-term debt	(860,215)	(523,777)
Increase in short-term loans	178,352	152,315
Issue of share capital	75,000	
Cash provided from financing	401,022	370,143
(Decrease) increase in cash and marketable securities	(97,854)	271,765
Foreign exchange on opening balance of cash	38,333	(27,199)
Cash and marketable securities		
Beginning of year	1,352,317	1,107,751
End of year	1,292,796	1,352,317

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

1. Act of incorporation and corporate mandate

Export Development Corporation ("The Corporation") was established on October 1, 1969 by the Export Development Act ("The Act"), a statute of the Parliament of Canada. The Corporation was created as an agent of Her Majesty in right of Canada for the purpose of facilitating and developing trade between Canada and other countries, by the provision of loans, guarantees and insurance. The Corporation is accountable for its affairs to Parliament through the Minister for International Trade.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant accounting policies follows:

Loans receivable and undertakings from the Government of Canada

Loans receivable, mainly to sovereign entities, are stated in the Canadian dollar equivalent of the original amounts disbursed and include where applicable interest capitalized as part of the rescheduling or restructuring process of loans with payment difficulties.

As an export credit agency and an agent of Her Majesty in right of Canada, the Corporation benefits from Canada's membership in the Paris Club, an international group, formed to deal on a multilateral basis with payment difficulties experienced by sovereign entities. Through the auspices of this Club and with subsequent negotiation, rescheduling agreements are arranged coupled with the implementation of International Monetary Fund disciplines to alleviate these payment problems.

It is management's opinion, based on the Corporation's experience, that except in the rare instance of outright repudiation or the write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation is not subject to question although indefinite delays in repayment of principal and interest may have to be accepted. This opinion is also shared by the Government of Canada.

The Government of Canada is, however, of the view that the evolution of the international debt strategy could lead to concerted multilateral agreement to provide debt and debt service reduction by creditor governments in order to facilitate approved economic adjustment programs by certain debtor countries. The Government of Canada has undertaken to compensate the Corporation fully for any financial consequences arising from the Government's participation in multilateral activities to provide debt and debt service reduction.

Loan interest and fees earned

Interest is accrued on principal receivable until such time as the loan becomes non-performing. Non-performing is defined as any loan where significant payments have not been received for a period of one hundred and eighty days.

Loan fees are taken into income over the disbursement and repayment periods of a loan.

Non-current loans receivable

Subsequent to a review of the payment history and an assessment of the collectibility of the loans, the Corporation may deem certain loans non-current. Non-current is defined as any loan where there is significant doubt as to collectibility in the short to medium term, where significant payments have not been received for a period of one year after a rescheduling agreement has been signed, or two years where rescheduling measures have not been undertaken. As a result, the Corporation terminates all interest accruals on these loans and reverses previously accrued interest over a period of up to twelve months following the loan becoming non-current. As well, the capitalization of interest in future rescheduling agreements is not recognized for accounting purposes.

Non-current loans are restored to an accrual basis when regular repayment patterns of all or substantially all amounts due have been established.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility, at least annually, of all loans to commercial and sovereign borrowers. As the result of the review of all loans to commercial borrowers, the Corporation charges to income an amount sufficient to specifically provide for potential losses on the commercial loans receivable portfolio to reflect the impairment of the related commercial loan assets.

In addition to specific allowances for losses on commercial loans, the Corporation prudently sets aside a general allowance based on management's best estimates on the commercial and sovereign loans receivable portfolio for which no specific provision has been made.

Recoverable claims

Claims payments are recorded at estimated recoverable values. Non-recoverable amounts are charged to the appropriate allowance for claims on insurance and guarantees. Subsequent net gains or losses on recovery are credited or charged to the allowance.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities.

Interest expense

Interest expense includes hedging expenses, and the amortization of debt discount and issue expenses which are charged to income over the life of the debt.

Insurance premiums

Insurance premiums and fees are earned in Canada. For short-term insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990—*Continued*

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rate is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

Treasury financing activities

The Treasury group engages in a variety of trading activities including contracts relating to the purchase and sale of securities, foreign exchange, interest rate and currency futures, interest rate swaps, and forward rate agreements. With the exception of transactions designated as hedges, the instruments and future commitments arising from these transactions are marked to market and the resulting gain or loss recorded in income. Gains or losses arising from transactions designated as hedges are deferred and recognized in income over the remaining life of the hedged item.

3. Loans receivable

Loans receivable from both sovereign and commercial borrowers are mostly at fixed interest rates established in competition with similar export credit agencies in other countries and generally below commercial rates.

These loans mature as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Non-current (Note 6)	1,323,811	1,019,841
Within 12 months		
—Fixed	519,265	575,597
—Floating	334,176	172,333
Overdue	50,061	64,461
1991		661,668
1992	750,181	566,677
1993	505,019	473,580
1994	497,399	435,324
1995	443,737	382,226
1996 and thereafter	1,554,248	1,046,337
Total	5,977,897	5,398,044
Commercial loans included above	942,694	680,633
Floating rate loans, generally based on LIBOR rates, included in total loans	2,134,249	1,563,607
The geographic distribution of these loans is as follows:		
Pacific and Asia	1,215,893	996,739
Middle East and Africa	1,590,381	1,622,601
Europe	856,678	870,337
North America and Caribbean	1,085,764	811,530
South America	1,229,181	1,096,837
Total	5,977,897	5,398,044

4. Overdues on current loans receivable

Amounts overdue consist of principal instalments and billed interest and fees that have not been received in accordance with the specified terms contained in the related loan agreements.

The geographic distribution of the overdue principal and recognized interest and fees, in the amounts of $50,061 (1989—$64,461) and $31,775 (1989—$27,006) respectively, is as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Pacific and Asia	1	111
Middle East and Africa	11,590	82,170
Europe	8,449	899
North America and Caribbean	987	1,707
South America	60,809	6,580
Total	81,836	91,467

5. Rescheduled and restructured amounts on current loans receivable

Rescheduled and restructured amounts during the year are as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Principal	91,580	172,855
Interest	18,016	40,758
Total	109,596	213,613
Total outstanding on rescheduled and restructured loans	655,682	608,302
Commercial amounts included above	29,761	32,852
Amounts overdue	50,175	8,501

6. Non-current loans receivable

Due to the weakening of economic conditions over time, certain loans where there is risk of long repayment delays or, in respect of commercial loans, significant doubt as to collectibility are placed in the non-current category. Non-current amounts receivable are as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Sovereign, mainly in South America, Europe and Africa	1,318,523	936,904
Commercial	5,288	82,937
Total	1,323,811	1,019,841

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990—*Continued*

7. Allowance for losses on loans

Allowance for losses are as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
General allowance, beginning of year	324,872	107,819
Provision expense	77,589	271,275
Transfers and (interest reversed)	43	(54,222)
General allowance, end of year	402,504	324,872
Specific allowance, beginning of year	51,079	58,816
Recoveries and write-offs	(44,070)	(7,737)
Specific allowance, end of year	7,009	51,079
Total balance sheet allowance	409,513	375,951

In the event the Government participates in multilateral activities to provide debt and debt service reduction, the Government has agreed to compensate the Corporation fully for any financial consequences to the Corporation arising from its decisions. Parliamentary approval would be required to transfer the funds to the Corporation for such compensation. The Auditor General of Canada has pointed out, after working with an independent consultant, that had it not been for this undertaking, the Corporation's allowances for losses on loans should have been at least $900 million higher than presently stated.

In addition, in an earlier decision, the Government of Canada, as part of its initiative to provide concessional terms for rescheduling the debt of the poorest countries, has agreed to provide them with interest assistance to be paid directly to the Corporation, on their debts to the Corporation.

By these agreements with the Government of Canada, the Corporation is shielded from the consequences of current and potential multilateral debt and debt service reduction strategies affecting its sovereign loan portfolio.

The establishment by the Government of Canada of allowances and a contingency reserve in order to participate in potential multilateral debt and debt service reduction activities and the compensation undertakings put in place by the Government establish a realistic option for the settlement of the international sovereign debt problem and limit the Corporation's exposure to the consequences thereof.

The Corporation therefore considers that these Government undertakings, in addition to the Corporation's general loan loss allowance policy, adequately provide for any financial impact of uncertainties relating to the sovereign loan portfolio.

The Corporation also has off balance sheet non-accrued interest receivables as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Non-accrued interest receivable, beginning of year	462,064	341,122
Non-current interest revenue, during the year	170,435	124,681
Non-performing interest revenue	14,855	
Recoveries and write-offs	954	(3,739)
Non-accrued interest receivable, end of year	648,308	462,064

The provision expense, the non-current interest revenue, and the non-performing interest revenue have the effect of adding to the total balance sheet allowance and the non-current interest receivable $262,879 for 1990 compared to $395,956 for 1989.

8. Loans—Statutory limits and commitments

The Act allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $8,114 million (1989—$7,652 million). Of this amount, undisbursed commitments on signed loan agreements are $1,894 million (1989—$2,195 million) with the balance representing loans receivable and loans with recourse to the Corporation.

The Corporation expects to fund these undisbursed commitments near the time of their disbursement, typically over a three year period, by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock. The Corporation generally attempts to match debt maturities and currencies with those of its loans.

9. Insurance—Statutory limits and contingent liabilities

The Act specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $4,780 million (1989—$4,383 million).

Contingent liabilities with respect to insurance and all guarantees of the Corporation included in the above positions are as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Pacific and Asia	795,639	785,472
Middle East and Africa	525,318	594,995
Europe	898,819	527,560
North America and Caribbean	946,828	1,079,819
South America	362,022	227,980
Total	3,528,626	3,215,826

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990—*Continued*

10. Insurance and guarantees—Allowance for claims

The experience under short and medium term programmes is as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Allowance, beginning of year	48,659	44,567
Provision during the year	18,424	12,115
Net write-offs	(20,466)	(8,023)
Allowance, end of year	46,617	48,659

11. Recoverable insurance claims

Activity for the year is as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Recoverable claims, beginning of year	5,127	10,157
Claims paid	28,149	19,793
Claims recovered	(4,945)	(16,231)
Net write-downs	(20,013)	(8,592)
Recoverable claims, end of year	8,318	5,127

12. Loans payable

The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid-in capital from time to time and the retained earnings, if any, determined in accordance with the most recent audited financial statements. As at December 31, 1990 and based on paid-in capital only, this formula produced a limit of at least $7,720 million (1989—$6,970 million) against which borrowings amounted to $5,855 million (1989—$5,473 million).

Loans payable mature as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
Within 12 months		
—Fixed	457,026	674,263
—Floating	2,447,712	2,149,169
1991		499,071
1992	725,860	725,887
1993	760,276	226,227
1994	123,743	74,561
1995	72,173	5,564
1996 and thereafter	1,268,378	1,117,785
Total	5,855,168	5,472,527
Commercial loans included above at fixed rates	2,372,819	2,610,061
Floating rate and short-term fixed rate revolving loans	3,482,349	2,862,466

The Corporation also had lines of credit and overdraft facilities aggregating $2,451 million at December 31, 1990 (1989—$2,572 million).

13. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is 7,720 thousand (1989—6,970 thousand). During the year, the Corporation has issued 750 thousand shares for a consideration of $75 million.

14. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent after taking into consideration forward exchange contracts is as follows:

	December 31	
	1990	1989
	(in thousands of dollars)	
U.S. dollars		
Assets	5,489,990	4,826,158
Liabilities	5,335,082	4,825,916
Net exposure	154,908	242
Rate of exchange U.S. $1.00	1.1599	1.1585
Other currencies		
Assets	376,000	396,499
Liabilities	392,138	368,130
Net exposure	(16,138)	28,369

15. Off-balance sheet financial activities

The Corporation reports on its activities in Canadian funds; however, it deals extensively in other currencies in order to meet customer requirements and to source funds to the best advantage.

In any transaction there is always an inherent risk of loss. These risks may be classified as credit risks, wherein the counter-party to a transaction does not perform as agreed, or market risks where an exposure exists as a result of changes in foreign exchange and interest rates.

The Corporation limits its exposure to credit risk by dealing only with financial institutions having very high credit ratings. Internal procedures establish proper credit approvals, controls and monitoring.

As a normal course of business, the Corporation enters into a wide range of financial arrangements to reduce the market risks of adverse changes in foreign exchange and interest rates and to reduce its funding costs. The financial instruments used to effect these results would normally include: currency and interest rate swaps, options, caps and floors, forward and spot conversions, and futures.

A typical currency swap involves the immediate purchase (or sale) of a foreign currency and the simultaneous sale (or purchase) of future commitments. An interest rate swap involves the exchange of interest rate flows over a defined period of time based on a notional amount. The Corporation has currency swap contracts amounting to $1,693 million in principal value and interest rate swap contracts with a notional principal value of $1,339 million. The currency and interest rate swap contracts have a net credit exposure of $265 million when valued at market replacement cost and the largest singular exposure to any institution amounts to $74 million.

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990—*Concluded*

Options represent the right to buy or sell financial instruments, usually containing foreign exchange or interest components, at a predetermined price, in exchange for an agreed upon sum of money paid or received at the commencement of a specified period. If the right is not exercised in the specified period, the option expires. An option is attached to one of the interest rate swap agreements of U.S. $150 million entered into by the Corporation. This option which the Corporation sold gives the buyer the right to terminate the swap prior to August 1, 1996.

Caps and floors represent financial agreements wherein interest rate protection limits are purchased or sold. The Corporation has sold LIBOR caps on U.S. $350 million notional principal value. Exposure under these caps will exist in whole or part until 1998.

Forward contracts are specifically negotiated arrangements which will convert a currency instrument to another currency at a future date. All contractual terms are fixed, which eliminates foreign exchange risk but a minimal amount of credit risk exists. The total amount of forward contracts are $2,286 million.

Futures contracts represent publicly traded obligations locking in specific currency or rate levels at a known future date. The credit risk is extremely low due to margin requirements, daily settling of accounts and the use of recognized exchanges. There are no futures contracts in place as at December 31, 1990.

16. Related party transactions

The Corporation is a Crown corporation wholly owned by Canada and an agent of Her Majesty in right of Canada. Therefore, all of the Corporation's borrowings carry the full faith and credit of Canada.

The Government of Canada has established an understanding that it may seek Parliamentary appropriations to eliminate any losses the Corporation might incur.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

17. Accounts administered for Canada

(a) Pursuant to the Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors has the predominant role in the management of the program and is solely responsible for its administration. These accounts are maintained separately from the Corporation's accounts, and are consolidated annually as at March 31 with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. The assets administered for Canada, mainly loans receivable and accrued interest and fees recorded in accordance with accounting policies and practices approved by the Government of Canada, amounted to $1,256 million (1989—$1,027 million).

(b) Statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is $1,532 million (1989—$1,375 million).

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, is $89 million (1989—$62 million). Contingent liabilities of the Accounts administered for Canada included in the above positions amounted to $84 million (1989—$58 million).

FARM CREDIT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of the Corporation's management and have been approved by the Board of Directors. The financial statements include some amounts, such as the allowance for loan losses and the valuation of real estate acquired in settlement of loans, that are necessarily based on management's estimates and judgement.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The approach followed by the Corporation to estimate the allowance for loan losses, on a consistent basis with past years, includes a specific review of undersecured loans and a general estimate of probable losses inherent in the secured portion of the portfolio. The general allowance is prudential in nature, and provides for loan losses which have not been specifically identified.

As a result of loans going through the recovery process the amount of the allowance attributable to specific individual loans has declined from the March 31, 1990 level. However, the increased uncertainty facing Canadian agriculture at this time, arising from adverse conditions such as the failure of the GATT negotiations, and its probable negative impact on farmers' ability to repay and the value of the Corporation's security has, in management's judgement, necessitated the retention of the allowance at its book value as of March 31,1991. Therefore, it is management's opinion that the year-end allowance at $232.7 million is the best estimate of probable losses on loans outstanding.

Other than an amount of $3.7 million, which was charged to operations to provide for probable loan losses on current year lending, no amount has been charged to or credited to operations with regard to the allowance for loan losses. The Board of Directors supports management's opinion that, in an environment of continuing, low agricultural export prices, particularly in the grain sector, and the recent failure of GATT negotiations, it would be imprudent to further reduce the allowance at this time.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

James J. Hewitt
Chairman and Chief Executive Officer

Max Pierce
Senior Vice-President
Finance

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have audited the balance sheet of Farm Credit Corporation as at March 31, 1991 and the statements of operations and deficit and changes in cash position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Loans of $3,378.3 million are stated net of an allowance for loan losses of $232.7 million. Although the Corporation has provided me with evidence and analyses in support of the inclusion of $136.1 million in the allowance, it was unable to provide adequate support for the balance of $96.6 million. As a consequence, I was unable to satisfy myself as to the appropriateness of this additional amount. Accordingly, I was unable to determine whether any adjustments might be necessary to the allowance for loan losses and consequentially to the provision for loan losses, the net income for the year and the deficit.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself with respect to the appropriateness of the additional $96.6 million in the allowance for loan losses described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 30, 1991

FARM CREDIT CORPORATION—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Cash and short-term investments	182,076	48,104
Accounts receivable	13,327	2,277
Loans receivable, net of allowance for loan losses of $232,665 (1990—$279,365) (Notes 3 and 4)	3,378,346	3,573,414
Real estate acquired in settlement of loans (Note 5)	224,711	178,281
Office equipment and leasehold improvements	5,452	5,113
Unamortized debt discount and issue expenses	6,470	9,530
	3,810,382	3,816,719

LIABILITIES	1991	1990
Accounts payable and accrued liabilities	12,240	16,466
Short-term notes	306,544	110,456
Provision for employee termination benefits	3,447	3,154
Loans payable (Note 6)	3,341,587	3,760,523
	3,663,818	3,890,599
EQUITY		
Contributed capital (Note 8)	1,018,333	818,333
Deficit	(871,769)	(892,213)
	146,564	(73,880)
	3,810,382	3,816,719

The accompanying notes are an integral part of the financial statements.

Approved:

JAMES J. HEWITT
Chairman and Chief Executive Officer

GEORGE KLOSLER
Director

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Interest income		
Loans receivable	370,928	386,347
Short-term investments	19,860	13,801
	390,788	400,148
Interest expense		
Loans payable	325,625	356,545
Short-term notes	17,772	13,305
	343,397	369,850
Net interest income	47,391	30,298
Provision for loan losses (Note 4)	(3,684)	(3,202)
Lease and other revenue from real estate, net of operating expenses of $6,783 (1990—$5,496)	34,170	20,779
Other income	1,284	1,763
Income before non-interest expenses	79,161	49,638
Administrative expenses	52,544	47,337
Income taxes—Large corporations tax (Note 9)	6,173	4,990
Net income (loss) for the year	20,444	(2,689)
Deficit at beginning of the year	(892,213)	(889,524)
Deficit at end of the year	(871,769)	(892,213)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CASH POSITION FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Net income (loss) for the year	20,444	(2,689)
Items not involving cash		
Provision for loan losses	3,684	3,202
Change in accrued interest receivable	20,286	4,285
Change in accrued interest payable	(13,405)	(9,100)
Other	(7,365)	12,489
Cash provided by operating activities	23,644	8,187
Investing activities		
Loans receivable disbursed	(184,530)	(188,620)
Loans receivable repaid	248,511	313,763
Proceeds from disposal of real estate	60,687	83,666
Other	(4,897)	3,689
Cash provided by investing activities	119,771	212,498
Financing activities		
Loans from Canada	256,250	256,550
Loans repaid to Canada	(388,321)	(998,669)
Loans repaid to capital markets	(273,460)	(112,543)
Increase in contributed capital	200,000	600,000
Change in short-term notes	196,088	41,187
Cash used in financing activities	(9,443)	(213,475)
Increase in cash and short-term investments	133,972	7,210
Cash and short-term investments at beginning of the year	48,104	40,894
Cash and short-term investments at end of the year	182,076	48,104

The accompanying notes are an integral part of the financial statements.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. The Corporation

(a) Authority and objectives

Farm Credit Corporation ("the Corporation") was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is an agent Crown corporation named in Part I of Schedule III to the Financial Administration Act. The Corporation makes and administers farm loans under the authority of the Farm Credit Act and the Farm Syndicates Credit Act, and administers programs as requested by the Government of Canada ("the government").

The Corporation's role, as clarified in the Corporate Plan approved in 1988, is to provide mortgage credit and complementary financial services to Canadian farmers on a break-even basis and, when called upon by the government, to deliver specific government programs on a cost-recovery basis.

(b) Financial restructuring

The government has approved a financial restructuring for the Corporation which covers a four-year period ending March 31, 1992 and establishes operating policies and management guidelines within which the Corporation is to operate.

2. Significant accounting policies

(a) Revenue recognition

Interest income is recorded on the accrual basis until such time as management determines that a loan should be classified as non-accrual. A loan is classified as non-accrual when:

1 principal or interest is six months past due, unless the loan is well secured, or
2 when circumstances indicate doubt as to the ultimate collectibility of principal or interest.

When a loan is classified as non-accrual, uncollected interest recognized in the year is reversed against interest income and, where necessary, uncollected interest recognized in previous years is provided for in the allowance for loan losses.

Interest payments on non-accrual loans are recorded as interest income when received where it has been determined that the loan does not require a specific provision for loss; otherwise, they are credited to principal.

Non-accrual loans return to accrual status when, in management's opinion, the ultimate collection of principal and interest is reasonably assured.

Lease and other revenues from real estate are recorded when earned.

Loan fees and charges are recorded as other income when earned.

(b) Allowance for loan losses

The allowance for loan losses represents management's best estimate of probable losses on the loans outstanding at the end of the year. The allowance has a specific component which is based on the review of outstanding undersecured loans and a general component, which is prudential in nature, to provide for loan losses which have not yet been specifically identified.

The allowance is based on a periodic evaluation of the loan portfolio in which numerous factors are considered including future land values, commodity prices, federal and provincial governments' programs, and climatic conditions. Management has estimated the effect of these risks and uncertainties when determining the allowance for loan losses. However, future agricultural and economic conditions are not predictable with certainty and, therefore, actual loan losses may vary from management's estimate.

The government has agreed to reimbusre the Corporation for concessions it will make to farmers during the next year as a result of its participation in the Farm Debt Review process. The type of concessions to be made through the process, and the extent to which they will reduce the Corporation's loan losses, are not presently known. They are, therefore, not included in establishing the allowance for loan losses.

Actual loan losses, write-downs of acquired real estate, and losses on the sale of real estate are charged to the allowance while recoveries are credited to the allowance. Adjustments of the allowance to the level regarded by management as being appropriate are applied to operations.

(c) Real estate acquired in settlement of loans

Real estate is recorded at the lower of the amount of the loan outstanding or the estimated net realizable value at the time of acquisition. Subsequent declines in estimated net realizable value are recorded in the year in which they occur.

(d) Farm Debt Review process

Amounts received on behalf of farmers for concessions granted by the Corporation under the Farm Debt Review process are applied as if they had been received directly from the farmers.

(e) Office equipment and leasehold improvements

Office equipment and leasehold improvements are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful lives of office equipment and leasehold improvements according to the following methods and rates:

	Methods	Rates
Equipment and furniture	Declining balance	20%
Computer equipment and software	Straight-line	20%
Leasehold improvements	Straight-line	Lease term plus the first renewal option

(f) Debt discount and issue expenses

Debt discount and issue expenses are amortized on a straight-line basis over the life of the debt and are included in interest expense on loans payable.

(g) Translation of foreign currencies

Loans and related interest payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are included with debt discount and issue expenses. These amounts are amortized on a straight-line basis and are charged to interest expense over the lives of the obligations.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

(h) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the plan are limited to matching the employees' contributions for current service. These contributions are expensed during the year in which the services are rendered and represent the total pension obligations of the Corporation.

(i) Employee termination benefits

On termination of employment, employees are entitled to benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(j) Income taxes

The Corporation follows the tax allocation method of providing for income taxes. The cumulative differences between tax calculated on such a basis and taxes currently payable are essentially timing differences and result in deferred income taxes. The Corporation has deferred tax benefits which have not been recorded and will only be recognized when there is virtual certainty that they will be realized.

3. Loans receivable

	Annual interest rate	1991	1990
	%	(in thousands of dollars)	
Loans to farmers, secured by mortgages	5-16¼	3,416,781	3,627,405
Loans to farm syndicates, secured by notes	7-14⅝	6,607	5,118
Loans receivable from real estate sales, secured by agreements for sale or mortgages	5-14⅞	35,470	36,828
		3,458,858	3,669,351
Accrued interest—Current		88,862	113,245
—Arrears		63,291	70,183
		3,611,011	3,852,779
Less: allowance for loan losses		232,665	279,365
		3,378,346	3,573,414

At March 31, 1991, the Corporation had 4,333 loans representing $485 million of loans receivable classified as non-accrual (1990—5,495 representing $642 million). During the year, interest not recognized on non-accrual loans amounted to $22 million (1990—$31 million). The accumulated interest not recognized on non-accrual loans outstanding at March 31, 1991 amounted to $82 million (1990—$122 million).

4. Allowance for loan losses

The summary is as follows:

	1991	1990
	(in thousands of dollars)	
Balance at beginning of the year	279,365	350,000
Write-offs, net of recoveries	(50,384)	(73,837)
Provision for loan losses	3,684	3,202
Balance at end of the year	232,665	279,365
Specific allowance	87,665	124,365
General allowance	145,000	155,000
Balance at end of the year	232,665	279,365

5. Real estate acquired in settlement of loans

The summary is as follows:

	1991	1990
	(in thousands of dollars)	
Balance at beginning of the year	178,281	135,642
Acquisitions	110,316	118,205
Disposals	(63,886)	(75,566)
Balance at end of the year	224,711	178,281

Real estate represents farm property acquired in the process of administering loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

The Corporation has 2,371 properties (1990—1,864), of which 1,036 (1990—1,010) are saleable within the next year. Of these saleable properties , 555 (1990—650) may be eligible for lease renewal. The balance are leased for periods of up to four years.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

6. Loans payable

	Annual interest rate	1991	1990
	%	(in thousands of dollars)	
Loans from Canada, secured by notes			
Farm Credit Act	6-13	2,309,233	2,442,104
Farm Syndicates Credit Act	9 1/4-11	4,536	3,736
Loans from capital markets, secured by notes			
Farm Credit Act			
Payable in:			
U.S. dollars (375,000,000)	9-10 1/2	507,987	591,447
Swiss Francs (100,000,000)	11	59,666	59,666
Japanese Yen (7,660,000,000)	9 1/4	69,500	69,500
Canadian dollars	9-12 1/8	305,000	495,000
		3,255,922	3,661,453
Accrued interest		85,665	99,070
		3,341,587	3,760,523
Amounts due by fiscal year are as follows:			
1991			506,854
1992		408,816	423,305
1993		468,387	446,037
1994		585,510	543,069
1995		351,699	372,948
1996		314,414	259,201
1997 to 2005		1,127,096	1,110,039
		3,255,922	3,661,453
Accrued interest		85,665	99,070
		3,341,587	3,760,523

As part of the financial restructuring, $200 million of loans from Canada (1990—$600 million) was repaid during the year from the increase in contributed capital. The government decided that no interest would be payable on these loans throughout the year.

7. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the contributed capital of the Corporation. At March 31, 1991, the Corporation's outstanding borrowings under this Act, comprising short-term notes of $304 million and loans payable of $3,256 million, were 3.49 times the contributed capital of $1,018 million (1990—4.60 times the contributed capital of $818 million).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to $25 million. At March 31, 1991, the Corporation's loans from Canada under this Act were $5 million (1990—$4 million).

8. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under section 12 of the Farm Credit Act. The statutory limit was increased by $200 million in the current year to $1,025 million (1990—$825 million).

As part of the financial restructuring, Canada increased its contributed capital by $200 million. The Corporation has applied these amounts to the repayment of loans from Canada.

9. Income taxes

(a) Timing differences of approximately $297 million are available to the Corporation as at March 31, 1991. These have not been recognized in the accounts since they will not be used in the foreseeable future. They result primarily from differences between the provision for loan losses charged to operations and the amount claimed for income tax purposes.

In addition, the loss carry-forward for income tax purposes which has not been recognized in the financial statements amounts to $493 million and expires on the dates indicated:

	(in thousands of dollars)
March 31, 1996	13,000
March 31, 1997	480,000
	493,000

During the current year the Corporation will incur no income tax expense, other than the large corporations tax, due to the utilization of $321 million in loss carry-forwards.

(b) Income taxes payable by the Corporation relate to the large corporations tax, which may be offset against any current or future surtaxes payable. The Corporation has no surtax currently payable.

10. Commitments to farmers

As at March 31, 1991, loans to farmers approved but not disbursed amounted to $47 million (1990—$47 million). These loans were approved at rates from 11.625 per cent to 12.25 per cent. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1991.

11. Operating leases

Future minimum payments by fiscal year on operating leases for premises, with initial non-cancellable lease terms in excess of one year, are as follows:

	(in thousands of dollars)
1992	3,206
1993	2,872
1994	2,094
1995	1,864
1996	701
1997 to 2000	450
	11,187

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of the amounts established at the commencement of the lease term.

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

12. Government programs

Farm Debt Review process

Subject to annual parliamentary appropriation, the Minister of Agriculture has been authorized to make contributions to farmers, payable to the Corporation. These payments are based on concessions that the Corporation has granted to farmers under arrangements made pursuant to the Farm Debt Review Act. The Corporation is reimbursed at the time farmers realize the benefits of the concessions, which may be over a period as long as five years. These concessions cease if the farmers fail to meet their commitments, or the Corporation proceeds with recovery action.

The government has allocated funds for concessions to be granted over the period ending March 31, 1992. Since the inception of the Farm Debt Review process, the Corporation has offered $167 million in concessions and billed $121 million to the government of which $45 million was billed in the current year and $76 million in prior years. The committed difference of $46 million will be due and received over the next five years as farmers meet their commitments and thereby realize the benefits of the concessions.

13. Comparative figures

Certain 1990 comparative figures have been reclassified to reflect the presentation adopted in 1991.

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with accounting principles generally accepted in Canada, which were consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff who conduct periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President, Internal Audit, and the Independent Auditors have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined and reported upon by the Bank's independent auditors, Raymond, Chabot, Martin, Paré and Associates, Chartered Accountants and the Auditor General of Canada.

Guy A. Lavigueur
President

AUDITORS' REPORT

TO THE MINISTER OF
INDUSTRY, SCIENCE AND TECHNOLOGY
AND
TO THE MINISTER OF STATE
(SMALL BUSINESSES AND TOURISM)

We have audited the balance sheet of the Federal Business Development Bank as at March 31, 1991 and the statements of operations, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Bank's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Bank as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Bank that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Federal Business Development Bank Act, the by-laws of the Bank and with the directive given to the Bank as disclosed in Note 5.

Raymond, Chabot, Martin, Paré and Associates
Chartered Accountants

Montreal, Canada
May 17, 1991

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 17, 1991

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1991	1990
Cash and short-term investments	147,458	136,496
Loans	2,708,366	2,708,097
Venture capital investments (Note 3)	48,255	45,467
Interest due and accrued	12,454	11,926
	2,769,075	2,765,490
Less: accumulated provision for losses (Note 4)	240,893	214,559
	2,528,182	2,550,931
Long-term investment (Note 5)	79,000	79,000
Capital assets, net of accumulated amortization	3,862	3,398
Unamortized debt issue expenses	6,566	10,858
Accrued interest on swap contracts	16,497	17,614
Other assets	7,552	16,056
	2,789,117	2,814,353

LIABILITIES	1991	1990
Short-term notes	296,814	172,357
Accrued interest on notes and swap contracts	104,595	98,041
Other liabilities	35,546	30,022
	436,955	300,420
Long-term notes (Note 6)	1,974,049	2,127,017
Unamortized premiums (net) on long-term notes	10,073	21,540
	2,421,077	2,448,977
SHAREHOLDER'S EQUITY		
Capital paid in by Canada (Notes 7 and 8)	580,600	580,600
Deficit	(212,560)	(215,224)
	368,040	365,376
	2,789,117	2,814,353

Approved by the Board:

H. BLOOMFIELD
Director

GUY LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1991	1990
Financial Services		
Interest and investment income		
Loans	366,697	357,169
Venture capital investments	4,810	8,983
	371,507	366,152
Interest expense		
Long-term notes	228,833	186,334
Short-term notes (net)	9,808	38,240
	238,641	224,574
Net interest and investment income	132,866	141,578
Provision for losses on loans, guarantees and venture capital investments	51,459	57,135
Net interest and investment income after provision for losses	81,407	84,443
Non-interest expenses		
Salaries and staff benefits	48,049	46,781
Premises and equipment, including amortization	11,314	9,941
Other expenses	19,102	16,676
	78,465	73,398
Net income (Note 11)	2,942	11,045
Net income (loss) attributable to		
Loans division	4,282	7,247
Venture capital division	(1,340)	3,798
Management Services		
Expenditures		
Salaries and staff benefits	19,474	18,441
Premises and equipment	2,775	3,235
Other expenses	7,648	8,662
	29,897	30,338
Revenue from CASE counselling, training seminar registration and other activities	14,593	12,555
Net expenditures	15,304	17,783
Reorganization expenses (Note 12)		6,431
Total net expenditures	15,304	24,214
Parliamentary appropriation	15,026	23,429
Unfunded expenses	278	785
Total net expenditures were incurred as follows		
Management counselling	9,595	9,088
Management training	5,709	6,017
Information and advice		2,678
Reorganization expenses		6,431
	15,304	24,214

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1991	1990
Deficit, beginning of year	(215,224)	(225,484)
Net income, Financial Services	2,942	11,045
Unfunded expenses, Management Services	(278)	(785)
Deficit, end of year	(212,560)	(215,224)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1991	1990
Operations		
Net income, Financial Services	2,942	11,045
Unfunded expenses, Management Services	(278)	(785)
Items not requiring an outlay of cash		
Provision for losses	51,459	57,135
Amortization of capital assets	2,043	1,678
Amortization of net premiums and debt issue expenses	(8,720)	(5,979)
Net change in accrued interest	7,143	8,698
Net change in other assets and other liabilities	14,028	(2,313)
	68,617	69,479
Disbursements to borrowers and investees	(460,796)	(762,386)
Repayments by borrowers and investees	431,152	480,811
Other	(1,045)	1,038
Cash provided (used) by operations	37,928	(211,058)
Treasury		
Issue of long-term notes	299,861	894,122
Repayment of long-term notes	(452,829)	(444,238)
Net change in short-term notes	124,457	(215,859)
Capital paid in by Canada		10,000
Net premiums and debt issue expenses	1,545	10,578
Cash provided (used) by treasury	(26,966)	254,603
Cash and short-term investments		
Increase	10,962	43,545
Beginning of year	136,496	92,951
End of year	147,458	136,496

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974, by the Federal Business Development Bank Act and commenced operations on October 2, 1975, as the successor to the Industrial Development Bank.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling and training; giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital operations are carried out by Financial Services. Management Services includes counselling and training. A statement of operations is shown for Management Services since it is funded separately by parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada. The Bank is named in Part I of Schedule III to the Financial Administration Act and is exempt from income taxes.

2. Significant accounting policies

Short-term investments

Short-term investments are recorded on an amortized cost basis.

Loans and venture capital investments

Loans are recorded at principal amounts. Venture capital investments are recorded at cost.

Provision for losses on loans, guarantees and venture capital investments

Provisions are established for specifically identified probable losses on loans, guarantees and venture capital investments, as well as for anticipated but unidentified losses. The specific provision is established on an account by account basis whereas the general provision is based on historical experience and the level of loss experience anticipated and is intended to cover losses on loans and guarantees which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Capital assets and amortization

Capital assets acquired by Financial Services are recorded at cost and amortized over their estimated useful lives using the straight-line or diminishing-balance methods.

For Management Services, all capital expenditures are charged against income in the year of acquisition as these are funded by parliamentary appropriation.

Premiums, discounts and debt issue expenses

Premiums, discounts and expenses related to the issue of debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies and interest thereon, are hedged by foreign exchange forward contracts or by currency swap agreements and are translated into Canadian dollars at the rates provided therein. The Bank adopts a similar practice for notes denominated in Canadian dollars which are tied to the performance of foreign currencies. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be an element of financing costs and is therefore amortized to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these amounts is included with unamortized debt issue expenses in the balance sheet.

Interest rate swaps

The Bank enters into interest rate swap transactions as part of its debt financing strategy. Amounts receivable and payable arising from these contracts are recorded over the life of the swap contracts as interest expense .

Pension plan

The Bank maintains a contributory, defined benefit pension plan for eligible employees. Periodic actuarial evaluations are performed by independant actuaries to determine the value of accrued pension benefits and the costs of the plan. Pension expense for the year is comprised of the aggregate of:

— the cost of pension benefits provided in respect of current service and,

— the amortization over the expected average remaining service life of employees for adjustments arising from changes in the plan or assumptions, experience gains or losses and the plan funding excess or deficiency determined by the latest actuarial valuation.

The cumulative difference between the amounts of pension expense and funding contributions is recorded in "Other liabilities" or "Other assets" as applicable.

Employee termination entitlements

Termination entitlements arising from the Bank's conditions of employment are expensed in the year in which they are earned by employees.

Parliamentary appropriation for Management Services

Net expenditures for Management Services include certain expenses such as employee termination entitlements and pension fund accruals which are not funded by parliamentary appropriation until they are disbursed.

3. Venture capital investments

	1991	1990
	(in thousands of dollars)	
Shares	27,816	28,538
Shareholder advances	911	996
Participating debentures	14,315	14,715
Convertible debentures	5,213	1,218
	48,255	45,467

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

4. Accumulated provision for losses

	1991	1990
	(in thousands of dollars)	
Accumulated provision, beginning of year	214,559	174,411
Amounts written off during the year	(26,587)	(19,661)
Recovery of amounts previously written off	1,462	2,674
	189,434	157,424
Provision for the year	51,459	57,135
Accumulated provision, end of year	240,893	214,559

5. Long-term investment

Pursuant to a directive dated October 16, 1986, given by the Government of Canada to the Federal Business Development Bank under section 89 of the Financial Administration Act, the Bank was directed to purchase from Cominco Ltd. 790,000 series "E" preferred shares for an amount of $79 million with funds provided by the Government.

Cominco Ltd. is a Canadian mining producer of zinc and lead. This investment forms part of a $260 million program of modernization relating to lead smelting operations in Trail, B.C. A twenty-year agreement between the Government of Canada and Cominco Ltd. provides for a sharing in the risks of the project. The redemption of the Bank's investment and payment of dividends thereon are tied to the success of the project as determined by a profitability index which is related to the performance of lead and silver prices over the life of the agreement.

This investment is carried at cost and any dividends will be recorded when received.

6. Long-term notes

Maturities by fiscal year are as follows:

Rate %	1992	1993	1994	1995	1996	1997-99	Total
	(in thousands of dollars)						
8 3/4-9 7/8	288,709	183,084	75,000	31,476	27,440	25,000	630,709
10-11 3/4	411,218	204,199	116,672	431,121	4,448	16,217	1,183,875
12-13 1/2	35,000	69,465	35,000		20,000		159,465
	734,927	456,748	226,672	462,597	51,888	41,217	1,974,049

These long-term notes include the following notes denominated in foreign currencies hedged by currency swap agreements or by foreign exchange forward contracts (See Note 2):

	Canadian dollars (in millions of dollars)
United States $141.0 million	184.0
European Currency Units (ECU) 100.0 million	125.4
Japanese Yen 9.4 billion	84.7
Australian $20.1 million	23.2
Italian Lira 12.0 billion	9.5
	426.8

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

The first table includes $212.1 million of long-term notes payable which have been the subject of interest rate swap agreements with other financial institutions. Under these agreements, fixed interest rate commitments ranging between 8 3/4% and 13 1/2% have been converted to floating interest rates which resulted in effective interest rates for fiscal 1991 which ranged between 10% and 14%. These borrowings fund a portion of the Bank's floating interest rate loan portfolio.

7. Capital paid in by Canada

	1991	1990
	(in thousands of dollars)	
Amount paid to the Bank of Canada pursuant to section 52 of the Federal Business Development Bank Act	79,000	79,000
Amounts paid in pursuant to subsection 28(1) of the Federal Business Development Bank Act	475,000	475,000
Amounts paid in by appropriation	26,600	26,600
	580,600	580,600

8. Statutory limitations on operations

The Minister of Finance, with the approval of the Governor in Council, has authorized capital payments to the Bank totalling $475 million, being the maximum allowed by subsection 28(1) of the Federal Business Development Bank Act. The Bank may receive additional funding for the purposes of section 20 of the Act by way of parliamentary appropriation.

The total of direct and contingent liabilities of the Bank may not exceed twelve times the amount of its "Capital" as defined in subsection 28(2) of the Federal Business Development Bank Act (or up to fifteen times with the approval of the Governor in Council). These liabilities combined with the Bank's "Capital" may not exceed $3.2 billion.

9. Contingent liabilities and commitments

As at March 31, 1991:

(a) The Bank is guarantor of loans aggregating $1.1 million.

(b) Various legal proceedings arising from the normal course of business are pending against the Bank. Management considers that the aggregate liability resulting from these proceedings will not be material.

(c) The undisbursed amounts on loans and venture capital investments authorized aggregated $106.5 million.

(d) The future minimum lease commitments under operating leases related to the rental of Bank premises are as follows:

	(in thousands of dollars)
1992	7,155
1993	6,284
1994	5,390
1995	4,918
1996	4,261
Thereafter	3,790
	31,798

10. Pension plan

Based on the latest actuarial valuation prepared as of December 31, 1990, the present value of the accrued pension benefits amounted to $192.1 million and the market related value of the net assets was $193.1 million.

11. Financial Services

The statement of operations for Financial Services is comprised of the results of the Loans Division and the Venture Capital Division which are segregated below. Within the capital of the Bank as at March 31, 1991, was an amount of $45.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

	1991			1990		
	Loans	Venture capital	Total	Loans	Venture capital	Total
	(in thousands of dollars)					
Interest and investment income	366,697	4,810	371,507	357,169	8,983	366,152
Interest expense	238,641		238,641	224,574		224,574
Net interest and investment income	128,056	4,810	132,866	132,595	8,983	141,578
Provision for losses	48,395	3,064	51,459	55,158	1,977	57,135
Net interest and investment income after provision for losses	79,661	1,746	81,407	77,437	7,006	84,443
Non-interest expenses	75,379	3,086	78,465	70,190	3,208	73,398
Net income (loss)	4,282	(1,340)	2,942	7,247	3,798	11,045

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

12. Comparative financial data

(a) During the year ended March 31, 1990, the Information and Advice Programs of Management Services were eliminated in response to the reduction in annual parliamentary appropriation announced by the Minister of Finance in his budget speech of April 27, 1989. The costs of the reorganization, consisting mainly of employee terminations and excess space, were expensed in the year.

(b) Certain amounts pertaining to the fiscal year ended March 31, 1990, have been reclassified to conform with the presentation adopted for the fiscal year ended March 31, 1991.

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have audited the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1991 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at April 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 19, 1991

BALANCE SHEET AS AT APRIL 30, 1991

ASSETS	1991	1990
	$	$
Current		
Cash		1,530,515
Accounts receivable		
Trade	4,303,373	6,143,049
Other	1,872,087	1,398,743
Loan receivable (Note 3)	69,000	
Inventories		
Finished fish products	1,265,111	10,487,905
Packaging material and parts	1,172,973	1,510,070
Prepaid expenses	82,575	89,801
	8,765,119	21,160,083
Loan receivable (Note 3)	592,250	
Property, plant and equipment (Note 4)	9,233,190	8,839,341
	18,590,559	29,999,424

LIABILITIES	1991	1990
	$	$
Current		
Bank indebtedness	418,218	
Loan payable (Note 6)	69,000	
Accounts payable	2,077,805	2,864,384
Accrued interest payable	3,335	1,051,897
Working capital loans from Canada (Note 5)	9,900,000	21,055,819
Provision for final payments to fishermen	2,089,340	1,734,055
	14,557,698	26,706,155
Loan payable (Note 6)	598,000	
	15,155,698	26,706,155
EQUITY		
Retained earnings	3,434,861	3,293,269
	18,590,559	29,999,424

Approved by the Board:

CLAUDETTE BOURRIER
Director

MAURICE BLANCHARD
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1991

	1991	1990
	$	$
Sales		
Domestic	10,301,775	8,642,769
Export	41,764,929	40,744,330
	52,066,704	49,387,099
Expenses		
Cost of sales	44,566,322	41,829,672
Interest (Note 7)	1,633,522	2,027,250
Amortization	1,570,199	1,373,197
Salaries and employee benefits	1,051,654	1,009,081
Bad debts	142,679	62,447
Other	871,396	1,081,354
	49,835,772	47,383,001
Income before provision for final payments to fishermen	2,230,932	2,004,098
Provision for final payments to fishermen	2,089,340	1,734,055
Net income for the year	141,592	270,043
Retained earnings at beginning of the year	3,293,269	3,023,226
Retained earnings at end of the year	3,434,861	3,293,269

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1991

	1991	1990
	$	$
Cash provided by (used for)		
Operating activities		
Net income for the year	141,592	270,043
Add (deduct) items not affecting cash		
Amortization	1,570,199	1,373,197
Gain on sale of capital assets	(26,171)	(22,945)
Net changes in non-cash working capital balances relating to operations	9,098,308	1,369,760
Cash provided by operations	10,783,928	2,990,055
Investing activities		
Loan receivable	(592,250)	
Additions to property, plant and equipment	(2,009,834)	(2,256,174)
Proceeds on sale of property, plant and equipment	71,957	40,117
Cash used for investing activities	(2,530,127)	(2,216,057)
Financing activities		
Loan payable	598,000	
Increase (decrease) in working capital loans from Canada	(11,155,819)	7,055,819
Contributions for plant and equipment		28,727
Cash provided by (used for) financing activities	(10,557,819)	7,084,546
Increase (decrease) in provision for final payments to fishermen	355,285	(6,224,751)
Increase (decrease) in cash during the year	(1,948,733)	1,633,793
Cash (bank indebtedness) at beginning of year	1,530,515	(103,278)
Cash (bank indebtedness) at end of year	(418,218)	1,530,515

FRESHWATER FISH MARKETING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1991

1. Authority, objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Schedule III, Part I of the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Amortization

Amortization is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	5-10%
	—Plants	Straight-line	2 1/2%
Equipment	—Machinery and office equipment	Declining balance	10-40%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Vessels		Straight-line	6 2/3%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Amounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transactions. Foreign exchange gains and losses are included in interest expense.

Contributions

Contributions earned in respect of property, plant and equipment are credited to the cost of the assets; those received in respect of job creation programs are credited against salaries and wages expense.

3. Loan receivable

The loan receivable is secured by various property, plant and equipment and matures in 1995.

4. Property, plant and equipment

	1991			1990
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Land	263,065		263,065	263,065
Buildings	6,268,397	2,955,491	3,312,906	3,096,887
Equipment	11,972,981	7,481,810	4,491,171	4,400,200
Fresh fish delivery tubs	2,631,092	2,071,213	559,879	647,389
Vessels	66,820	21,096	45,724	47,881
Leasehold improvements	422,499	409,065	13,434	24,367
Construction in progress	547,011		547,011	359,552
	22,171,865	12,938,675	9,233,190	8,839,341

5. Working capital loans from Canada

These loans are made under Section 16(1) of the Act and bear interest at 10.96% (1990—11.49%). They are secured by promissory notes.

6. Loan payable

The loan payable is repayable in monthly instalments of $5,000 U.S. and bears interest at 9%. The loan is unsecured and matures in 1995.

7. Interest expense

	1991	1990
	$	$
Interest on working capital loans from Canada	2,086,039	2,054,426
Interest on loan payable	24,121	
Losses on foreign exchange	1,609	60,874
Interest income	(478,247)	(88,050)
	1,633,522	2,027,250

8. Income taxes

The Corporation is eligible to deduct for tax purposes a portion of its eligible capital cost allowance, and accordingly has no taxable income for the year. At April 30, 1991, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $2,560,840 (1990—$2,702,432) which can be used to reduce future years' taxable income.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1991—*Concluded*

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $726,529 (1990—$766,964) to the following foreign sales agents: Frohman International, Juhl Brokerage Incorporation, Associated Marketing Services Inc., R.M. Sloan Co., G&G Food Sales Company, Benolken Brokerage Company, X. Sea. Lnt International Corp., Performance Foods, Bocar Enterprises, Great Lakes Marketing, McMahon & MacDonald Food Brokers, D.B. Clark Sales, Kohlman Sales Co.—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; AB.P. Jorgensen—Sweden; Rud Kanzow Gmbh & Co.—Germany.

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1990 and the statements of operations, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 25, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and short-term deposits	1,585,280	2,981,250
Accounts receivable	1,179,588	1,289,972
	2,764,868	4,271,222
Capital assets, at cost		
Land and buildings	63,642	63,642
Furniture and equipment	143,618	133,997
	207,260	197,639
Less: accumulated amortization	169,082	155,458
	38,178	42,181
	2,803,046	4,313,403

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	2,253,587	2,240,092
Accrued employee termination benefits	36,327	107,750
	2,289,914	2,347,842
Long-term		
Accrued employee termination benefits	3,289,052	3,148,922
	5,578,966	5,496,764
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—50 shares		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(2,859,494)	(1,266,935)
	(2,775,920)	(1,183,361)
	2,803,046	4,313,403

Approved by the Board:

R.G. ARMSTRONG
Director

G. ST. MARSEILLE
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenues		
Pilotage charges	7,985,674	8,918,779
Interest and other income	213,897	264,008
Despatching and pilot boat income	174,914	182,404
	8,374,485	9,365,191
Expenses		
Pilots' salaries and benefits	7,122,508	6,826,702
Staff salaries and benefits	1,046,934	965,108
Transportation and travel	688,774	651,193
Pilot boat services	494,617	483,561
Employee termination benefits	305,299	337,419
Professional and special services	128,928	188,329
Rentals	53,484	50,591
Communications	53,205	53,169
Purchased despatching services	41,763	32,982
Utilities, materials and supplies	40,379	39,661
Pilot training costs	24,027	16,572
Amortization	13,625	13,603
Repairs and maintenance	10,124	16,315
Life insurance experience gain	(56,623)	(11,313)
	9,967,044	9,663,892
Loss for the year	(1,592,559)	(298,701)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Operating activities		
Cash provided from (used in) operations		
Loss for the year	(1,592,559)	(298,701)
Items not requiring cash		
Employee termination benefits accrual	305,299	337,419
Amortization	13,625	13,603
	(1,273,635)	52,321
Change in non-cash working capital items	123,879	26,997
Employee termination benefits payments	(236,592)	(145,902)
	(1,386,348)	(66,584)
Investing activities		
Net additions to capital assets	(9,622)	(27,631)
Decrease in cash	(1,395,970)	(94,215)
Cash and short-term deposits, beginning of year	2,981,250	3,075,465
Cash and short-term deposits, end of year	1,585,280	2,981,250

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance, beginning of the year as previously reported	(1,320,577)	(1,021,876)
Adjustment of prior year's loss (Note 3)	53,642	53,642
Balance, beginning of the year as restated	(1,266,935)	(968,234)
Loss for the year	(1,592,559)	(298,701)
Balance, end of the year	(2,859,494)	(1,266,935)

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objectives

The Great Lakes Pilotage Authority was established in February 1972 pursuant to the Pilotage Act, incorporated as a limited company in May 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, the Authority is a Crown corporation listed in Schedule III Part I thereto. The Authority is a subsidiary of The St. Lawrence Seaway Authority but is deemed to be a parent corporation within the meaning of the Financial Administration Act.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is exempt from any income taxes.

2. Significant accounting policies

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament. Any portion of the appropriations pertaining to operating expenditures is reflected in the statement of deficit. Any portion of the appropriations pertaining to the acquisition of fixed assets is recorded as contributed capital.

Amortization

Amortization of capital assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Furniture and equipment	5 to 10 years
Buildings	20 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The current liability reflects the accrued termination benefits of only those employees who have indicated their intention to terminate their employment within the coming year.

Employee life insurance plan

The Authority provides a life insurance plan for its employees. Surpluses and deficits from the plan are included in the Statement of Operations in the year in which they are incured.

3. Adjustment of prior year's loss

During the year a decision was made by a Board of Arbitration in favour of the Authority concerning a grievance filed by the pilots in 1987. Accordingly, accrued liabilities at December 31, 1989 have been reduced by $53,642, with an offsetting credit to the opening deficit for 1989.

4. Pension plan

Under provisions of the Pilotage Act, pilots who became employees of the Authority are entitled to count certain service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who elect to purchase pension benefits with respect to past service as licensed pilots, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these pilots and other employees under the pension plan was approximately $192,500 as of December 31, 1990 (1989—$203,000) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

Pension expense was $434,713 (1989—$443,521) including $31,511 (1989—$45,805) for past service contributions.

5. Commitments

The Authority has a lease agreement for the rental of office space. Future minimum rental payments are:

	$
1991	44,977
1992	47,213
1993	49,435
1994	4,135
	145,760

In addition, the Authority has contract commitments of approximately $180,000 for the land transportation service for the next year. Tenders have also been requested for pilot boat services for the next two years. Expenditures for these services were approximately $315,000 in 1990.

6. Parliamentary appropriation

The Authority is seeking a parliamentary appropriation of $1.4 million for the cash operating loss for 1990.

7. Comparative figures

Comparative figures have been reclassified to conform with the current year's presentation.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of Halifax Port Corporation as at December 31, 1990, and the statements of income and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act, and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

Halifax, Canada
January 28, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	796,402	239,827
Investments (Note 3)	7,788,502	7,134,531
Accounts receivable	2,517,733	2,604,428
Materials and supplies	105,608	133,269
	11,208,245	10,112,055
Investments (Note 3)	33,615	33,510
Fixed (Note 4)	58,723,495	59,273,611
	69,965,355	69,419,176

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	3,157,432	1,699,611
Grants in lieu of municipal taxes	335,768	250,008
Deferred revenues	539,777	940,711
Current portion of long-term debt	404,208	367,462
	4,437,185	3,257,792
Accrued employee benefits	701,831	664,314
Loans from Canada (Note 5)	2,714,506	3,118,714
	7,853,522	7,040,820
EQUITY OF CANADA		
Contributed capital (Note 6)	50,856,865	53,796,865
Surplus	11,254,968	8,581,491
	62,111,833	62,378,356
	69,965,355	69,419,176

Contingent liabilities (Note 7).

On behalf of the Board:

DONALD A. PARKER
Chairman

DAVID F. BELLEFONTAINE
President and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenue from operations	15,007,422	14,851,629
Operating and administrative expenses	8,851,002	7,440,556
Depreciation	2,104,449	2,215,426
Grants in lieu of municipal taxes	1,000,000	978,444
	11,955,451	10,634,426
Income from operations	3,051,971	4,217,203
Investment income	991,563	737,672
Interest expense	(348,617)	(382,023)
Gain on disposal of fixed assets	2,552	7,123
	645,498	362,772
Net income	3,697,469	4,579,975
Surplus, beginning of year	8,581,491	4,580,185
	12,278,960	9,160,160
Dividend to Canada	1,023,992	578,669
Surplus, end of year	11,254,968	8,581,491

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Operating activities		
Net income	3,697,469	4,579,975
Depreciation	2,104,449	2,215,426
Other	34,860	(22,413)
Decrease in operating components of working capital	66,792	1,166,559
Cash provided by operating activities	5,903,570	7,939,547
Financing activities		
Increase (decrease) in accounts payable	320,211	(311,276)
Loans from Canada	(367,462)	(334,057)
Dividend to Canada	(1,023,992)	(578,669)
Contributions to Canada	(1,470,000)	
Cash applied to financing activities	(2,541,243)	(1,224,002)
Investing activities		
Additions to fixed assets	(2,157,980)	(5,378,441)
Other	6,199	12,497
Cash applied to investing activities	(2,151,781)	(5,365,944)
Increase in cash and short-term investments	1,210,546	1,349,601
Cash and short-term investments, beginning of year	7,374,358	6,024,757
Cash and short-term investments, end of year	8,584,904	7,374,358

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to Halifax Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost, except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (e) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

3. Investments

	1990		1989	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Short-term	7,778,502	8,115,100	7,134,531	7,474,800
Long-term	33,615	34,270	33,510	33,498

4. Fixed assets

		1990			1989
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		24,441,887		24,441,887	24,441,887
Dredging	2.5-6.7	3,443,290	2,350,125	1,093,165	1,122,111
Berthing structures	2.5-10	35,120,246	19,079,438	16,040,808	16,625,264
Buildings	2.5-10	17,701,738	11,400,781	6,300,957	5,962,638
Utilities	3.3-10	5,934,454	2,435,755	3,498,699	3,644,161
Roads and surfaces	2.5-10	8,481,260	4,457,097	4,024,163	4,496,261
Machinery and equipment	5-100	8,388,112	6,320,424	2,067,688	2,680,171
Office furniture and equipment	20	1,123,698	971,364	152,334	152,808
Projects under construction		1,103,794		1,103,794	148,310
		105,738,479	47,014,984	58,723,495	59,273,611

5. Loans from Canada

	1990	1989
	$	$
10% loan maturing on December 31, 1996, repayable in blended annual principal and interest payments of $716,080	3,118,714	3,486,176
Less current portion repayable within one year	404,208	367,462
	2,714,506	3,118,714

The loans from Canada are unsecured.

6. Contributed capital

Under a deficit sharing initiative undertaken by the Government of Canada, the Corporation provided $2,940,000 during 1990 as a return on capital amounts previously contributed.

7. Contingent liabilities

(a) The Corporation has been named as one of the defendants in a lawsuit for damages for which the plaintiff has not quantified an amount. In the opinion of management this claim is without merit and therefore no provision has been made in the accounts.

(b) The Corporation has been assessed for approximately $625,000 grants in lieu of taxes in addition to the amounts provided for. In the opinion of management this assessment is not valid. The determination of additional amounts due, if any, is subject to the completion of a final audit and assessment by Public Works Canada, the outcome of which cannot be reasonably determined at this time.

8. Comparative figures

Certain of the 1989 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1990.

HARBOURFRONT CORPORATION

AUDITORS' REPORT

TO THE MINISTER OF PUBLIC WORKS

We have examined the consolidated balance sheet of Harbourfront Corporation as at March 31, 1991 and the consolidated statements of operations, contributed capital and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation and its subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation and the management agreement dated June 13, 1980 as amended and renewed from time to time and expiring March 31, 1994.

Peat Marwick Thorne
Chartered Accountants

Toronto, Canada
June 25, 1991

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 25, 1991

CONSOLIDATED BALANCE SHEET MARCH 31, 1991
(with comparative figures for 1990)

ASSETS	1991	1990
	$	$
Current assets		
Cash and short-term investments	1,669,976	5,010,104
Receivable from Canada (Note 4)	671,950	4,165,179
Receivable from developers	1,654,909	928,675
Other receivables and assets	806,594	1,974,025
	4,803,429	12,077,983
Non-current assets		
Receivable from developers	11,715,926	12,404,952
Prepaid leases		290,000
Deferred development costs (Note 5)	4,095,874	5,081,988
Capital assets (Note 6)	186,053	1,196,696
	15,997,853	18,973,636
	20,801,282	31,051,619

LIABILITIES AND SHAREHOLDER'S EQUITY	1991	1990
	$	$
Current liabilities		
Accounts payable and accrued liabilities	3,542,049	3,177,674
Deferred revenues		2,652,750
	3,542,049	5,830,424
Loan from Canada (Note 7)	2,200,000	
SHAREHOLDER'S EQUITY		
Share capital (Note 8)	1	1
Contributed capital	29,429,663	31,934,861
Deficit	(14,370,431)	(6,713,667)
	15,059,233	25,221,195
	20,801,282	31,051,619

See accompanying notes to consolidated financial statements.

Approved by the Board:

WILLIAM J. McALEER
Director

W. DARCY McKEOUGH
Director

HARBOURFRONT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 1991
(with comparative figures for 1990)

	1991	1990
	$	$
Revenues		
Commercial and other income	3,461,091	3,315,096
Parking income	2,702,077	2,697,565
Interest on receivables from developers	1,708,625	1,093,832
Other interest	326,218	439,064
	8,198,011	7,545,557
Expenses		
Commercial management	4,941,251	3,290,608
Corporate administration	2,120,198	1,615,463
Interest	59,814	
	7,121,263	4,906,071
Profit from continuing activities	1,076,748	2,639,486
Transferred activities (Note 9)	(8,733,512)	(7,791,239)
Net loss for the year	(7,656,764)	(5,151,753)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED CAPITAL AND DEFICIT
YEAR ENDED MARCH 31, 1991
(with comparative figures for 1990)

	1991	1990
	$	$
Contributed capital		
Balance, beginning of year	31,934,861	32,493,635
Period development and other public infrastructure costs	(2,455,722)	(4,207,774)
Parliamentary appropriations from Canada		
Additional operating costs	2,000,000	
Cost of reorganization	1,648,932	
Capital		3,649,000
Transfer of net assets to Harbourfront Corporation (1990) (Notes 2 and 9)	(1,498,408)	
Contribution to Harbourfront Corporation (1990) (Note 2)	(2,200,000)	
Balance, end of year	29,429,663	31,934,861
Deficit		
Balance, beginning of year	(6,713,667)	(1,561,914)
Net loss for the year	(7,656,764)	(5,151,753)
Balance, end of year	(14,370,431)	(6,713,667)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1991
(with comparative figures for 1990)

	1991	1990
	$	$
Operating		
Profit from continuing activities	1,076,748	2,639,486
Amortization	144,575	129,441
	1,221,323	2,768,927
Other receivables and assets	1,167,431	(584,455)
Accounts payable and accrued liabilities	364,375	33,693
Interest receivable on the Harbourfront Capital Account	150,161	750,523
	2,903,290	2,968,688
Investing		
Investment in capital assets	468,488	(316,209)
Harbourfront Capital Account		
Deposits	(204,622)	(4,412,253)
Withdrawals	4,164,622	7,253,321
	4,428,488	2,524,859
Financing		
Loan from Canada	2,200,000	
	2,200,000	
Contributed capital		
Period development and other public infrastructure costs	(2,455,722)	(4,207,774)
Parliamentary appropriations from Canada	3,648,932	3,649,000
Transfer of net assets to Harbourfront Corporation (1990)	(1,498,408)	
Contribution to Harbourfront Corporation (1990)	(2,200,000)	
Deferred development costs	986,114	(633,763)
Receivable from developers	(37,208)	4,111,043
	(1,556,292)	2,918,506
Cash provided by continuing activities	7,975,486	8,412,053
Cash used in transferred activities	(11,315,614)	(5,281,968)
Cash and short-term deposits, beginning of year	5,010,104	1,880,019
Cash and short-term deposits, end of year	1,669,976	5,010,104

See accompanying notes to consolidated financial statements.

HARBOURFRONT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991

1. The Corporation

Harbourfront Corporation (the "Corporation"), continued under the Canada Business Corporations Act December 21, 1984, is a parent Crown corporation listed under Part I of Schedule III to the Financial Administration Act. The share capital of the Corporation is held by Her Majesty the Queen in right of Canada ("Canada") as represented by the Minister of Public Works. The Corporation is exempt from corporate income tax.

2. Activities of the Corporation

The Corporation owns and operates, or operates on behalf of Canada, the Harbourfront site which totals approximately 100 acres and occupies a central position on the Toronto waterfront. The Corporation operates under a Management Agreement with Canada dated June 13, 1980, as amended and renewed from time to time, and expiring March 31, 1994. Title to the lands which comprise the Harbourfront site is held by Canada with the exception of parkland and public infrastructure conveyed to municipal governments and certain lands transferred to the Corporation by Canada.

In recent years, the Corporation has been the subject of a number of studies by various levels of government. In addition, regulatory restrictions have been placed from time to time on the development of Harbourfront lands. On December 13, 1989, the Province of Ontario imposed a development freeze on all of the Harbourfront lands and subsequently initiated a study on the future of the Corporation and the ultimate disposition of the Harbourfront site and the Corporation's activities. The results of this study were released in a report dated March 1990. The report recommended, among other things, the removal of three contemplated condominium projects from the south side of Queen's Quay West in exchange for rights to certain commercial and residential developments on the north side of Queen's Quay West, the conveyance of these south side properties to the City of Toronto as public space and the separation of the Corporation's programming activities from its land development activities.

In April 1990, the federal government appointed its representative to assess and make recommendations regarding the provincial report. The resulting report was completed and accepted by the federal government in November 1990. It proposed a reorganization of the Corporation into three entities. The first entity, a not-for-profit company to be known as Harbourfront Corporation (1990) ("Harbourfront '90"), would carry on the Corporation's existing public programming activities on a 10 acre site at Harbourfront. The second entity, a charitable foundation ("Harbourfront Foundation"), would be responsible for managing the funds generated on the disposition of the Corporation's remaining real estate assets and would make ongoing contributions from that fund to support the public programming activities of Harbourfront '90. The third entity would be the remaining Corporation after the assets and liabilities which were used exclusively in connection with public programming were transferred to Harbourfront '90.

The recommendations contained in the federal report are being implemented with the result that effective January 1, 1991 the public programming activities and related net assets of the Corporation were conveyed to Harbourfront '90 (Note 9). The Corporation's objective is to dispose of the remaining assets of the Corporation in an orderly fashion, transferring the resulting funds to the Harbourfront Foundation. Canada has agreed to reimburse the Corporation for the costs of the reorganization. Legislation providing for the sale of any or all assets and the dissolution of the Corporation was passed by the House of Commons on May 23, 1991. The report contemplates that for a three year period commencing January 1, 1991, the Corporation will make a financial contribution to Harbourfront '90 in the amount of $8,800,000 per annum. In the three months ended March 31, 1991, the Corporation made a contribution of $2,200,000 to Harbourfront '90.

As part of the implementation process, the Corporation is currently renegotiating certain existing development contracts and certain other agreements. The consequences of these negotiations have not been reflected in these consolidated financial statements.

3. Accounting policies

These consolidated financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The significant accounting policies of the Corporation are as follows:

(a) Basis of consolidation

These consolidated financial statements include the accounts of the Corporation and its subsidiaries.

(b) Revenue recognition

Revenues from commercial activities are recognized as the related services are provided.

(c) Development proceeds and costs

All development proceeds and costs directly attributable to a project are deferred until approval of the related development agreement is received from Canada, at which time, the proceeds are recorded, net of related development costs, as contributed capital. Development costs not attributable to a particular project are charged to contributed capital as incurred.

(d) Parkland and public infrastructure

Cost related to parkland and public infrastructure expected to be conveyed are deferred and charged to contributed capital when title is passed to the appropriate local or regional governments. All other public infrastructure costs are charged to contributed capital as incurred.

(e) Parliamentary appropriations

Parliamentary appropriations, made from time to time by Canada in its capacity as shareholder, are recorded as contributed capital.

(f) Contributions to Harbourfront '90

Capital and operating contributions to Harbourfront '90 are charged to contributed capital.

HARBOURFRONT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

(g) Capital assets

Capital assets are recorded at cost. Amortization is calculated on the straight-line basis over the estimated useful life of each asset. Transfers of land to the Corporation from Canada, required to facilitate certain development agreements, are recorded at a nominal cost.

4. Receivable from Canada

	1991	1990
	$	$
Deposit in the Harbourfront Capital Account	38,029	3,998,029
Interest receivable on the Harbourfront Capital Account	16,989	167,150
Cost of the reorganization	616,932	
	671,950	4,165,179

5. Deferred development costs

	1991	1990
	$	$
Deferred costs of projects under development	555,441	713,676
Deferred costs of parkland and public infrastructure	3,540,433	4,368,312
	4,095,874	5,081,988

6. Capital assets

	1991	1990
	$	$
Land and buildings	1	3,658,960
Equipment	651,335	2,468,032
	651,336	6,126,992
Less government grants and corporate sponsorship		3,459,110
	651,336	2,667,882
Less accumulated amortization	465,283	1,471,186
	186,053	1,196,696

7. Loan from Canada

Date of loan	Principal of loan	Interest rate	Maturity
	$	%	
January 10, 1991	2,200,000	10.46	January 10, 1996

The Corporation may borrow up to $3,700,000 for the year ended March 31, 1991 from the Consolidated Revenue Fund to fund its operations and its financial contributions to Harbourfront '90. Loans bear interest, payable semi-annually, at the Consolidated Revenue Fund lending rate established by the Minister of Finance at the time the funds are drawn. Borrowings are for terms not to exceed five years. Upon the disposition of any real property, the Corporation must, within fourteen days, use the net proceeds realized to repay the loans to the extent possible. Each loan is secured by a debenture of the Corporation in favour of the Receiver General for Canada. The Corporation may prepay the loan or any part thereof at any time without penalty upon fourteen days' prior notice.

Interest accrued to March 31, 1991 in the amount of $50,437 is included in accounts payable and accrued liabilities.

8. Share capital

As at March 31, 1991, the authorized share capital of the Corporation consists of 500,000 (1990—500,000) common shares without par value of which 215,500 (1990—215,500) shares are issued and fully paid for consideration of $1 (1990—$1).

9. Transferred activities

Responsibility for all public programming activities and the related net assets were transferred to Harbourfront '90 pursuant to the Asset Transfer Agreement dated December 31, 1990 between the Corporation and Harbourfront '90. The contributed capital of the Corporation has been reduced by the carrying value of the net assets transferred.

The significant accounting policies related to transferred activities are as follows:

(a) Revenue recognition

Revenues from public programming activities are recognized on performance of the related event. Revenues from public facilities are recognized as the related services are provided.

(b) Government funding and corporate sponsorship

Grants and sponsorship income are recorded as receivable when receipt is reasonably assured. Grants and sponsorship income are recognized as revenue on performance of the related event or over the period being funded, as appropriate. Grants and sponsorships related to specific capital projects are applied against the cost of those projects.

(c) Capital assets

Capital assets are recorded at cost, net of related government grants and corporate sponsorship. Amortization is calculated on the straight-line basis over the estimated useful life of each asset.

The net assets transferred to Harbourfront '90 include:

	$
Working capital	376,384
Capital assets	978,075
Investment in programming subsidiaries	143,949
	1,498,408

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

The results of public programming activities and costs of the reorganization to December 31, 1990 were:

	Nine months ended December 31, 1990	Year ended March 31, 1990
	$	$
Revenues		
Event admissions	1,690,112	2,105,798
Corporate sponsorships	1,472,807	2,619,971
Government grants	824,578	1 014,381
Other income	1,061,256	1,220,667
Facility rentals	398,761	769,124
	5,447,514	7,729,941
Expenses		
Event production	5,618,228	6,279,333
Event administration	896,643	1,301,102
Marketing	2,399,949	2,798,106
Operation of facilities	3,134,650	4,558,598
Corporate administration	482,624	584,041
	12,532,094	15,521,180
Results for the period	(7,084,580)	(7,791,239)
Costs of the reorganization	(1,648,932)	
Transferred activities	(8,733,512)	(7,791,239)

10. Litigation

The Corporation is a defendant in a number of legal actions and, in a number of instances, has instituted counterclaims. In the opinion of management, these actions will not have a material adverse effect on the financial position of the Corporation.

11. Comparative figures

Certain of the 1990 financial statement balances presented for comparative purposes have been reclassified to conform to the current financial statement presentation.

12. Cumulative contributions by Canada

The following unaudited information has been supplied by the Department of Public Works:

	Fiscal 1972 to 1980	Fiscal 1981 to 1991	Total
	(in millions of dollars)		
Land acquisition	54.4		54.4
Operating and capital expenditures	21.5	7.2	28.7
Operating contributions		8.5	8.5
Development and land acquisition contributions		51.3	51.3
	75.9	67.0	142.9

Amounts contributed subsequent to fiscal 1980 represent expenditures pursuant to the Management Agreement between the Corporation and Canada.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the International Centre for Ocean Development and all information in this annual report are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. In addition, the Audit and Evaluation Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

Gary C. Vernon
President

AUDITOR'S REPORT

TO THE MINISTER FOR EXTERNAL RELATIONS

I have audited the balance sheet of the International Centre for Ocean Development as at March 31, 1991 and the statements of operations, surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Centre that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the International Centre for Ocean Development Act, and the by-laws of the Centre.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash	1,777,485	1,062,190
Accounts receivable		
Canadian International Development Agency	854,355	590,694
Other	87,028	124,637
	2,718,868	1,777,521

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities	1,488,248	1,197,732
Advances from Canadian International Development Agency	1,044,443	11,921
	2,532,691	1,209,653
EQUITY		
Surplus	186,177	567,868
	2,718,868	1,777,521

Operating leases (Note 5).
Contractual commitments (Note 6).

Approved by the Board:

JOHN H. VANDERMEULEN
Director

ELISABETH MANN BORGESE
Director

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses		
International Centre for Ocean Development program activities (Schedule A attached)		
West Africa/Indian Ocean Division	2,657,201	1,721,401
South Pacific/Caribbean Basin Division	4,480,452	3,645,615
Interregional and Cooperative Activities Division	2,361,343	2,145,219
Corporate programs	1,240,515	613,108
Total International Centre for Ocean Development program activities	10,739,511	8,125,343
Programs managed on behalf of Canadian International Development Agency (Schedule B attached)	2,167,420	2,198,628
Total program activities	12,906,931	10,323,971
Administrative services (Schedule C attached)	2,002,226	1,549,274
Total expenses	14,909,157	11,873,245
Revenues		
Canada International Development Agency recoveries	2,167,420	2,198,628
Interest and other income	160,046	96,869
Total revenues	2,327,466	2,295,497
Cost of operations for the year	12,581,691	9,577,748

STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Surplus at beginning of the year	567,868	45,616
Parliamentary appropriations (Note 3)	12,200,000	10,100,000
	12,767,868	10,145,616
Cost of operations for the year	12,581,691	9,577,748
Surplus at end of the year	186,177	567,868

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Financing activities		
Parliamentary appropriations	12,200,000	10,100,000
Operating activities		
Cost of operations for the year	(12,581,691)	(9,577,748)
Decrease in non-cash working capital items	1,096,986	247,225
	(11,484,705)	(9,330,523)
Increase in cash	715,295	769,477
Cash at beginning of the year	1,062,190	292,713
Cash at end of the year	1,777,485	1,062,190

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The International Centre for Ocean Development was established by the International Centre for Ocean Development Act in 1985 as a Crown corporation without share capital, named in Part I of Schedule III to the Financial Administration Act and is exempt from the provisions of the Income Tax Act. The Centre is dependent on the Government of Canada for operating appropriations.

The objectives of the Centre are to initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development by:

(a) initiating and supporting programs in developing countries for the improved management and utilization of ocean resources, particularly as a source of food;

(b) supporting the development of indigenous expertise and institutions in developing countries in order to increase the capacity of developing countries in integrated ocean use management;

(c) enlisting the expertise of people and institutions in Canada, developing countries and elsewhere;

(d) developing and sponsoring the collection and dissemination of information relating to ocean resource development;

(e) developing and sponsoring training programs, technical assistance and advisory services relating to ocean resource development; and

(f) supporting research relating to ocean resource development.

2. Significant accounting policies

The financial statements reflect the following policies:

(a) Capital expenditures

Purchases of equipment, office furniture, and costs of leasehold improvements are expensed in the year of acquisition.

(b) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Surplus for the year to which they apply.

(c) Project expenditures

The Centre enters into agreements with third parties to undertake projects. Project expenditures are charged to operations when disbursed and as they become due under the terms of the contractual agreement.

(d) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

(e) Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Foreign administrative expenses are translated using the weighted average of exchange rates in effect at the date of transfer to the Centre's foreign office. The resulting foreign currency translation gains and losses are included in the results of operations.

(f) Recognition of recoveries

Revenue in respect of projects is recognized at the time the related expenses are incurred. Revenues received in excess of expenses are included in current liabilities.

3. Parliamentary appropriation

The Government of Canada approved a parliamentary appropriation in the amount of $12,300,000 and the Centre utilized $12,200,000 which was the result of an $100,000 expenditure reduction determined by the Centre pursuant to a request from the Priorities and Planning Committee of Cabinet.

4. Contributed surplus

Pursuant to the approval of the Minister for External Relations, the contributed surplus of $54,227 has been transferred to surplus, effective March 13, 1989. Contributed surplus represented the net book value of assets contributed to the Centre by the predecessor, non-government organization, International Centre for Ocean Development.

5. Operating leases

The Centre has entered into various operating lease arrangements for office premises and equipment. The future minimum lease payments are as follows:

Year ending March 31	$
1992	468,480
1993	477,367
1994	477,727
1995	467,884
1996	446,371
	2,337,829

6. Contractual commitments

The Centre approved or has committed by agreement to the following project expenditures, subject to the execution of contractual documents or compliance by recipients with the terms of their agreements.

Year ending March 31	$
1992	6,330,459
1993	4,484,899
1994	1,844,840
1995	1,264,670
1996	786,100
	14,710,968

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

PROGRAM EXPENSES
FOR THE YEAR ENDED MARCH 31, 1991

SCHEDULE A

	Program administration	Program development	Program evaluation	Field office	Projects	Total 1991	Total 1990
	$	$	$	$	$	$	$
Program divisions							
West Africa/ Indian Ocean	789,640	250,544		68,798	1,548,219	2,657,201	1,721,401
South Pacific/ Caribbean Basin	891,189	200,277	45,127	69,502	3,274,357	4,480,452	3,645,615
Interregional and cooperative activities	549,361	138,376	5,690		1,667,916	2,361,343	2,145,219
Total divisional activities	2,230,190	589,197	50,817	138,300	6,490,492	9,498,996	7,512,235
Corporate programs							
Communications and publications						456,872	303,458
Policy and planning						369,969	195,992
Information Resource Centre						148,173	70,664
Program evaluation						130,951	
Business cooperation						123,664	
Corporate initiatives						10,886	42,994
						1,240,515	613,108
						10,739,511	8,125,343

PROGRAMS MANAGED ON BEHALF OF
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY
FOR THE YEAR ENDED MARCH 31, 1991

SCHEDULE B

Project number	Project name	1991	1990
		$	$
	South Pacific/Caribbean Basin		
880223	Canada-South Pacific Ocean Development Project	1,787,730	1,916,589
880235	Caribbean Regional Marine Resource Assessment	13,790	38,158
890374	Caribbean Fishery Resources Assessment and Management Program	105,807	
		1,907,327	1,954,747
	Interregional and Cooperative Activities		
860097	World Maritime University African Scholarships		24,486
870167	World Maritime University Global Scholarships	32,468	98,408
880262	World Maritime University Global Scholarships	227,625	120,987
		260,093	243,881
		2,167,420	2,198,628

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Concluded*

ADMINISTRATIVE SERVICES
FOR THE YEAR ENDED MARCH 31, 1991

SCHEDULE C

	Salaries and benefits	Equipment	Other related costs	Total 1991	Total 1990
	$	$	$	$	$
Finance	307,010	65,185	534,924	907,119	378,598
Executive	349,428	31,880	205,798	587,106	578,364
Human resource development	156,142	39,961	94,846	290,949	473,213
Legal	143,967	24,325	48,760	217,052	119,099
	956,547	161,351	884,328	2,002,226	1,549,274

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND THE
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have audited the balance sheet of the International Development Research Centre as at March 31, 1991 and the statements of operations, equity and changes in the financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 3, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash and short-term deposits (Note 3)	16,894,314	14,115,678
Accounts receivable	1,409,170	1,040,856
Prepaid expenses	882,017	849,248
	19,185,501	16,005,782
Recoverable deposits	175,976	206,894
Property and equipment (Note 4)	5,031,677	5,477,839
Endowment funds (Note 5)	293,041	433,475
	24,686,195	22,123,990

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	10,225,827	11,303,825
Contract research (Note 7)	650,181	1,426,291
	10,876,008	12,730,116
Accrued employee separation benefits	2,941,320	2,623,128
Deferred rent—Head Office	2,007,001	2,311,918
Endowment funds (Note 5)	293,041	433,475
	16,117,370	18,098,637
EQUITY		
Equity of Canada	8,568,825	4,025,353
	24,686,195	22,123,990

Contractual commitments (Note 9).

Approved:

JAMES MULLEN
Acting President

ANTOINE HAWARA
Treasurer

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses		
Development-research activities		
Project grants	56,382,561	63,424,558
Centre projects	5,408,936	5,757,433
Contract research (Note 7)	5,133,337	9,276,881
	66,924,834	78,458,872
Research-related activities		
Technical support	13,169,049	13,762,411
Program-development support	5,739,734	6,683,451
Information dissemination	3,899,706	3,045,514
Development-research library	1,723,452	1,765,694
	24,531,941	25,257,070
Research operational support		
Regional offices	8,047,720	8,728,412
Division management	6,976,142	7,378,419
	15,023,862	16,106,831
Total research and support expenses	106,480,637	119,822,773
General management expenses	11,517,091	11,123,682
	117,997,728	130,946,455
Revenue		
Grant from Parliament of Canada	114,130,000	108,500,000
Investment and other income	3,277,863	3,306,151
Contract research (Note 7)	5,133,337	9,276,881
	122,541,200	121,083,032
Excess of revenue over expenses (expenses over revenue)	4,543,472	(9,863,423)

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at the beginning of the year	4,025,353	13,888,776
Excess of revenue over expenses (expenses over revenue)	4,543,472	(9,863,423)
Balance at the end of the year	8,568,825	4,025,353

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Cash provided by (used in) operations		
Excess of revenue over expenses (expenses over revenue)	4,543,472	(9,863,423)
Items not affecting cash		
Amortization of property and equipment	1,374,701	1,322,278
Provision for employee separation benefits	494,327	303,142
Loss (gain) on disposal of equipment	(121,724)	28,508
Amortization of deferred rent	(304,917)	(304,917)
	5,985,859	(8,514,412)
Changes in non cash operating assets and liabilities		
Accounts receivable	(368,314)	(152,203)
Prepaid expenses	(32,769)	545,412
Recoverable deposits	30,918	(23,464)
Accounts payable and accrued liabilities	(1,077,998)	(1,069,871)
Payment of employee separation benefits	(176,135)	(402,693)
Contract research liability	(776,110)	(1,106,037)
	(2,400,408)	(2,208,856)
Cash provided by (used in) operations	3,585,451	(10,723,268)
Investing activities		
Additions to property and equipment	(1,041,560)	(2,336,333)
Proceeds on disposal of equipment	234,745	278,192
	(806,815)	(2,058,141)
Increase (decrease) in cash	2,778,636	(12,781,409)
Cash and short-term deposits at the beginning of the year	14,115,678	26,897,087
Cash and short-term deposits at the end of the year	16,894,314	14,115,678

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991

1. Authority and objective

The International Development Research Centre, a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Vote 60 and 50 for the years ended March 31, 1991 and 1990 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles, conforming with International Accounting Standards, and reflect the following significant accounting policies.

Property and equipment

Property and equipment are recorded at cost and amortized over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the amortization of property and equipment are:

	Method	Rate(%)
Computer equipment	Straight-line	20
Leasehold improvements	Straight-line	5-50
Office furniture and equipment	Diminishing balance	20
Vehicles	Diminishing balance	30
Telephone system	Straight-line	20

Recognition of revenue

Parliamentary grants are recorded as revenue on an accrual basis.

Revenue in respect of contract research is recognized at the time the related project expenses are incurred. Contract research funds received in excess of expenses are included in current liabilities.

Accrued employee separation benefits

Employees are entitled to specified termination benefits, calculated at salary levels in effect at the time of separation as provided for by conditions of employment. The liability for these benefits is recorded as the benefits accrue to employees.

Deferred rent

Any rent-free period or other benefits associated with long-term leases are deferred and amortized over the term of the lease on a straight-line basis.

Pension costs

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign-currency translation

Foreign-currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Monetary assets and liabilities are adjusted to reflect the rate of exchange in effect at year-end. Exchange gains and losses are included in operations for the current year.

3. Cash and short-term deposits

	1991	1990
	$	$
Cash (bank overdraft)	(465,070)	(659,105)
Short-term deposits		
Canadian banks	8,530,333	11,648,255
Commercial companies	6,754,895	
Foreign-owned banks	2,074,156	2,151,598
Federal and Provincial governments		974,930
	16,894,314	14,115,678

4. Property and equipment

	1991			1990
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Computer equipment	5,818,074	2,767,285	3,050,789	3,021,759
Office furniture and equipment	1,844,228	1,141,245	702,983	692,713
Leasehold improvements	1,303,313	518,161	785,152	988,617
Vehicles	984,160	571,597	412,563	636,771
Telephone system	833,577	753,387	80,190	137,979
	10,783,352	5,751,675	5,031,677	5,477,839

Amortization for the year amounted to $1,374,701 (1990, $1,322,278).

5. Endowment funds

In 1987, the estate of the late John Bene established a fund to provide a postgraduate fellowship in the field of social forestry. During the same year, a former member of the Board of Governors of the Centre established a fund for applied or mission-oriented research. Last year, the Centre received a contribution from the V International Conference on AIDS (acquired immune deficiency syndrome), which was used to establish a fund for the purpose of AIDS research in the Third World.

	1991	1990
	$	$
Balance at the begining of the year	433,475	165,441
Donations received		255,958
Interest income	48,816	22,076
Expenses	(189,250)	(10,000)
Balance at the end of the year	293,041	433,475
John Bene	161,006	160,170
Governor	19,267	17,201
AIDS	112,768	256,104
Total endowment funds	293,041	433,475

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1991—*Concluded*

6. Accounts payable and accrued liabilities

	1991	1990
	$	$
Accrued liabilities—Projects	6,686,751	6,983,667
Accrued annual and other leave benefits	1,472,304	1,390,149
Other	2,066,772	2,930,009
	10,225,827	11,303,825

7. Contract research

Contract research relates to research conducted or managed by the Centre and to the V International Conference on AIDS organized by the Centre. These are funded by other international agencies, the Canadian International Development Agency (CIDA), and other federal government entities.

Contract research expenses of $5,133,337 (1990, $9,276,881) include $4,681,921 (1990, $2,909,740) expended on behalf of CIDA. In addition, the Centre received $146,646 (1990, $49,971) as an administration fee from CIDA, which is included in investment and other income.

Contract research current liabilities of $650,181 (1990, $1,426,291) include $139,266 (1990, nil) related to AIDS activities. Contract research liabilities do not include any amounts related to CIDA activities (1990, $1,043,422), rather, receivables of $264,676 related to contract research activities on behalf of CIDA have been included in accounts receivable in 1991.

8. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation in Canada and in various countries. The total annual payments under such lease arrangements will be:

Year ending March 31	$
1992	6,194,140
1993	5,500,868
1994	5,051,369
1995	5,005,147
1996	5,046,551
1997-2000	8,520,433
	35,318,508

9. Contractual commitments—Project grants and program development

The Centre is committed to make payments up to $105.2 million during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totaling $14.8 million and is awaiting acceptance of these offers.

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Laurentian Pilotage Authority as at December 31, 1990 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 8, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable	4,197,331	5,305,157
Receivable from Canada (Note 4)	375,000	
	4,572,331	5,305,157
Capital (Note 3)		
Land, buildings, pilot boats and other facilities	2,280,897	2,228,240
Less: accumulated amortization	1,737,817	1,585,411
	543,080	642,829
	5,115,411	5,947,986

LIABILITIES	1990	1989
	$	$
Current		
Bank indebtedness	1,316,093	760,194
Accounts payable	4,421,225	5,626,233
	5,737,318	6,386,427
Provision for employee termination benefits	686,000	685,000
	6,423,318	7,071,427
EQUITY DEFICIENCY OF CANADA		
Contributed capital	1,101,016	1,064,717
Deficit	(2,408,923)	(2,188,158)
	(1,307,907)	(1,123,441)
	5,115,411	5,947,986

Approved by the Authority:

JACQUES CHOUINARD
Chairman

RAYMOND BUISSONNEAULT
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenues		
Pilotage charges	28,487,007	27,956,518
Interest and other revenues	102,251	41,532
Rewards for rescuing ships in distress—Net		5,959
	28,589,258	28,004,009
Expenses		
Pilots' fees, salaries and benefits	24,597,266	23,908,004
Operating costs of pilot boats	3,071,431	2,857,596
Staff salaries and benefits	1,756,995	1,622,745
Professional services and members' allowances	546,844	536,682
Rentals	208,477	265,424
Transportation, travel and hospitality	222,038	222,225
Communications	158,246	152,316
Utilities, material and supplies	74,109	83,777
Maintenance	43,976	42,492
Financing costs	33,518	34,174
Bad debts	14,095	12,531
Other	94,319	101,935
	30,821,314	29,839,901
Net loss for the year	2,232,056	1,835,892

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Operating activities		
Net loss for the year	2,232,056	1,835,892
Non-cash items		
Amortization of capital assets	(157,434)	(166,601)
Increase in the provision for employee termination benefits	(1,000)	(33,000)
	2,073,622	1,636,291
Increase (decrease) in accounts receivable	(732,826)	1,407,150
Decrease (increase) in accounts payable	1,205,008	(1,581,292)
	2,545,804	1,462,149
Investing activities		
Additions to capital assets—Net	57,685	36,299
Financing activities		
Parliamentary appropriation	(2,047,590)	(1,587,075)
Bank indebtedness		
Increase (decrease) for the year	555,899	(88,627)
Balance at beginning of the year	760,194	848,821
Balance at end of the year	1,316,093	760,194

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	1,064,717	1,021,387
Parliamentary appropriation to finance the previous year's acquisition of capital assets (Note 4)	36,299	43,330
Balance at end of the year	1,101,016	1,064,717

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	2,188,158	1,896,011
Net loss for the year	2,232,056	1,835,892
Parliamentary appropriation to finance the operating deficit (Note 4)		
—Previous year	(1,636,291)	(1,543,745)
—Current year	(375,000)	
Balance at end of the year	2,408,923	2,188,158

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and activities

The Laurentian Pilotage Authority was established in February 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

2. Significant accounting policies

Capital assets

Capital assets obtained from Canada when the Authority was established were recorded at the then assigned values. Capital assets purchased subsequently by the Authority are recorded at cost.

Capital assets are amortized using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the capital assets obtained from Canada when the Authority was established and the net cost of capital assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of capital assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Capital assets

Details of capital assets are as follows:

	1990			1989
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	38,056	27,156	10,900	9,335
Pilot boats	1,417,538	1,165,014	252,524	349,902
Furniture and fixtures	181,425	99,582	81,843	68,580
Communications equipment	159,852	118,182	41,670	42,432
Boarding facilities	223,634	161,308	62,326	68,944
Wharf improvements	169,033	84,516	84,517	92,968
Leasehold improvements	82,059	82,059		1,368
	2,280,897	1,737,817	543,080	642,829

Amortization for the year is $157,434 ($166,601 in 1989).

The estimated useful lives for the principal categories of capital assets for the purposes of calculating amortization are as follows:

Buildings	10 years
Pilot boats	10 and 15 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Parliamentary appropriation

In the Estimates for 1990-91, the Parliament approved an appropriation of $ 375,000 to cover the Authority's cash deficit for the year 1990. On February 6, 1991, the Treasury Board approved an appropriation up to $2 million in the Supplementary Estimates for 1990-91 to cover the balance of the Authority's cash deficit for the year 1990.

5. Contingencies

In connection with its operations, the Authority is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of Management that these actions will not result in any material liabilities to the Authority.

6. Comparative financial data

Certain amounts pertaining to the fiscal year ended December 31, 1989, have been reclassified to conform with the presentation adopted for the fiscal year ended December 31, 1990.

MARINE ATLANTIC INC.

MANAGEMENT RESPONSIBILITIES FOR FINANCIAL REPORTING

The consolidated financial statements presented in this annual report are the responsibility of Marine Atlantic Inc.'s management. They have been approved by its board of directors.

Management prepared the consolidated financial statements in accordance with generally accepted accounting principles in Canada. The financial information contained in the annual report is consistent with the data presented in the financial statements.

Marine Atlantic Inc. maintains books of account, systems of information, systems of financial and management control, as well as a comprehensive internal audit program which provide reasonable assurance that accurate financial information is available, that assets are protected, that resources are managed efficiently, and that transactions are conducted in accordance with relevant legislation and the Corporation's articles of incorporation and by-laws.

The board of directors oversees internal audit activities through its audit committee. The committee reviews matters related to accounting, auditing, internal control systems, and the financial statements and annual report of the independent external auditors.

D.J. Weaver
Vice-President Finance and Administration

Terry W. Ivany
President and Chief Executive Officer

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have audited the consolidated balance sheet of Marine Atlantic Inc. as at December 31, 1990 and the consolidated statements of earnings, deficit and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Marine Atlantic Inc. Acquisition Authorization Act and the articles of incorporation and by-laws of the Corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada

Peat Marwick Thorne
Chartered Accountants

Moncton, Canada
February 15, 1991

MARINE ATLANTIC INC.—*Continued*

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash	19,258	5,879
Accounts receivable	8,203	8,913
Capital assistance receivable, Government of Canada (Note 3)	8,678	4,706
Accrued revenue, Government of Canada (Note 3)	20,104	21,217
Account receivable, Government of Canada (Notes 3 and 5)	7,752	
Inventory of fuel and supplies	5,280	4,403
Prepaid expenses	3,333	524
	72,608	45,642
Long-term receivables	252	187
Property, plant and equipment and deferred charges (Note 4)	411,214	426,036
	484,074	471,865

LIABILITIES AND SHAREHOLDER'S EQUITY (DEFICIENCY)	1990	1989
Current liabilities		
Bank indebtedness		200
Accounts payable and accrued liabilities	25,775	22,216
Accounts payable trade—Subsidiary	1,789	
Accrued separation benefits	4,344	2,009
Accrued vacation pay and vessel refit expense	20,254	19,848
Due to subsidiary company (Notes 3 and 5)	7,752	
Losses of subsidiary in excess of the cost of the investment (Note 5)	676	
Deferred revenues	11,194	
	71,784	44,273
Losses of subsidiary in excess of the cost of the investment (Note 5)		3,305
Provision for capital assistance (Note 6)	411,214	425,636
SHAREHOLDER'S EQUITY (DEFICIENCY)		
Capital stock		
Authorized—Unlimited number common shares, without par value		
Issued and fully paid—517,061 common shares	258,530	258,530
Deficit	(257,454)	(259,879)
	1,076	(1,349)
Commitments and contingencies (Notes 2(i) and 7)		
	484,074	471,865

See accompanying notes to consolidated financial statements.

On behalf of the Board:

A.K. SCALES
Director

TERRY W. IVANY
Director

MARINE ATLANTIC INC.—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Commercial revenue	71,876	68,548
Operating expenses		
Marine Atlantic Inc.	193,863	192,342
Other services	4,367	3,320
Depreciation and amortization	26,184	20,358
	224,414	216,020
Loss from operation	152,538	147,472
Government contract revenue	120,000	118,800
Government contract revenue—Accrued	897	3,524
Subsidies and contracted services	3,854	3,127
Reduction in provision for capital assistance (Note 6)	26,184	20,358
Interest and other income	1,671	919
	152,606	146,728
Earnings (loss) from continuing operations	68	(744)
Loss from discontinued operation (Note 5)	(227)	(2,846)
Net loss	(159)	(3,590)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF DEFICIT
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Deficit, beginning of year		
As previously reported	(261,540)	(257,241)
Adjustments to prior years (Note 8)	1,661	952
As restated	(259,879)	(256,289)
Funding contribution applied to reduce deficit (Note 5)	2,584	
Net loss	(159)	(3,590)
Deficit, end of year	(257,454)	(259,879)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(with comparative figures for 1989)
(in thousands of dollars)

	1990	1989
Cash provided by (used in)		
Operations		
Earnings (loss) from continuing operations	68	(744)
Change in non-cash operating working capital	13,448	5,745
	13,516	5,001
Financing		
Deferred capital assistance		(423)
Reduction in provision due to disposal of property, plant and equipment	(176)	(101)
Capital assistance	11,942	149,593
	11,766	149,069
Investments		
Expenditures on property, plant and equipment and deferred charges	(11,942)	(149,922)
Net proceeds on disposal of property, plant and equipment	576	30
Long-term receivables	(65)	93
Investment in subsidiary	(272)	
	(11,703)	(149,799)
Increase in cash from continuing operation	13,579	4,271
Cash, beginning of year	5,679	1,408
Cash, end of year	19,258	5,679

Cash is defined as cash less bank indebtedness.

See accompanying notes to consolidated financial statements.

MARINE ATLANTIC INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

1. Nature of operations and authority

The Marine Atlantic Inc. Acquisition Authorization Act was proclaimed in 1986. In accordance with the Act, the Corporation's articles restrict the business that it may carry on to the acquisition, establishment, management and operation of a marine transportation service, a marine maintenance repair and refit service, a marine construction business and any service or business related thereto. Marine Atlantic Inc. is a Crown corporation listed in Schedule III, Part I of the Financial Administration Act and is not subject to income tax under the provisions of the Income Tax Act.

The Corporation's activities are also governed by agreements negotiated with the Government of Canada. The agreements provide, among other things, for the Corporation to receive contract revenues from the Government of Canada to the extent that the estimated cost of providing ferry, coastal, terminal and water services is not recovered from estimated commercial revenues. In addition, and subject to parliamentary appropriations, amounts are received to finance the acquisition of fixed assets on a proven cash needs basis. The allocation of funds received in respect of contract revenue and the acquisition of fixed assets are subject to approval by the Minister of Transport. As a result, the Corporation is economically dependent on the Government of Canada for the funds it receives through these arrangements.

2. Significant accounting policies

(a) Consolidation

These consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiary, Coastal Transport Limited. All intercompany transactions between the parent company and Coastal Transport Limited have been eliminated in these consolidated financial statements. (See also Note 5 concerning Newfoundland Dockyard Corporation).

(b) Inventory of fuel and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted-average basis.

(c) Property, plant and equipment

Property, plant and equipment are carried at the cost to acquire them less accumulated depreciation. Due to a change in funding arrangements with the Corporation's shareholder in 1986, and as explained further in Note 6, a provision for those capital costs not considered recoverable from future revenue sources has been made.

(d) Depreciation

Depreciation is calculated at rates sufficient to write off fixed assets over their estimated useful lives generally on a straight line basis. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	10%, 12.5% and 25%
Leasehold improvements	lesser of 5 years or term of lease

(e) Deferred charges

Deferred charges are accounted for at cost less accumulated amortization. They are being amortized to income on a straight line basis over periods not exceeding 60 months.

(f) Government contract revenue and government contract revenue—Accrued

(i) Revenues received under contract to provide ferry service to Atlantic Canada are based on operating budgets approved by the Government of Canada for each year and are included in income in the year received to fund operating expenses in excess of commercial revenues.

(ii) Revenue for vacation pay, vessel refits and separation benefits is accrued to the extent that the amounts are reasonably assured of being recovered from future contract revenue.

(g) Capital assistance

Amounts received or receivable from the Government of Canada, under the Capital Funding Agreement, to finance the acquisition of fixed assets are recorded in the Provision for Capital Assistance in the year in which the related fixed assets are capitalized, and are amortized to income on the same basis and over the same periods as the related fixed assets are depreciated.

In management's opinion, the amounts received under the Capital Funding Agreement represent general capital assistance funds, not equity contributions from the Government of Canada as shareholder.

(h) Foreign currency translation

Monetary assets and liabilities denominated in a foreign currency are translated at exchange rates in effect at the year end. Gains and losses arising on translation are included in net earnings. Other assets and liabilities, revenues and expenses are translated using exchange rates in effect at the date of the transaction.

(i) Employee compensation

(i) Pension plans

Substantially all of the Corporation's employees are covered by a defined benefit retirement plan. Pension costs related to benefits earned by employees in the current year are charged to income. The value of the accrued pension benefits for services rendered to December 31, 1990, of $276,000, has been determined by the Corporation's actuaries using best estimate assumptions provided by management. The pension fund assets of $245,000 as at December 31, 1990 have been valued using market related values calculated on a basis whereby they will be adjusted to market values over a moving 5 year average.

The Canadian National Railway pension plan pays pension benefits to retired employees who worked for the predecessor organizations to Marine Atlantic Inc. Canadian National Railway has claimed $12,800 from Marine Atlantic Inc. due to improvements in benefits to these retirees. Marine Atlantic Inc. disputes the amount of the liability and thus it is not reflected in the Marine Atlantic Inc. unfunded pension liabilities.

MARINE ATLANTIC INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Continued*

The net deficiency for the plan at January 1, 1989, the date of last actuarial evaluation, is being amortized on a straight line basis over the estimated average remaining service lives of the related employee group.

(ii) Personal injury costs

Certain employees, retired as a result of injury, receive specified pension benefits. The Corporation recognizes the benefit payouts as an expense in the year paid.

(j) Vessel spare parts

The Corporation maintains spare parts for vessels in service. The cost of spare parts is charged to operations in the year the purchase is made.

3. Accounts receivable, Government of Canada

(a) Capital assistance receivable, Government of Canada

Under contractual terms contained in the Corporation's Capital Funding Agreement, the Corporation receives payments against its approved capital budget in installments calculated in reference to its monthly working capital deficiency or cash requirements. The amount receivable at December 31, 1990 represents a charge to the Government of Canada for funds previously approved under the Capital Funding Agreement.

(b) Accrued revenue, Government of Canada

Revenue for vacation pay, vessel refits and separation benefits in the amount of $20,104 is accrued pursuant to the accounting policy described in Note 2(f)(ii).

(c) Account receivable, Government of Canada

On January 29, 1991, Treasury Board approved operational funding for the Newfoundland Dockyard Corporation, a subsidiary of Marine Atlantic Inc. The funding, subject to approval by Parliament, will be paid to Marine Atlantic Inc. and has been recorded as a receivable from the government and a payable to Newfoundland Dockyard Corporation.

4. Property, plant and equipment and deferred charges

	1990			1989
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
Vessels	431,433	108,485	322,948	194,447
Terminal properties	94,795	26,310	68,485	71,058
Equipment	17,040	11,744	5,296	5,555
Leasehold improvements	266	128	138	140
	543,534	146,667	396,867	271,200
Assets under construction	12,745		12,745	151,881
	556,279	146,667	409,612	423,081
Deferred charges	6,555	4,953	1,602	2,955
	562,834	151,620	411,214	426,036

5. Discontinued operation

On instructions of the Minister of Transport, dated January 11, 1991, the Corporation has prepared a formal plan to dispose of a subsidiary, the Newfoundland Dockyard Corporation. This subsidiary is engaged in the ship repair business. Approval by the Minister of the actual privatization method is expected in April 1991. Accordingly, the subsidiary is not being consolidated. The investment in the subsidiary is accounted for at the lower of the net realizable value and the carrying value of the investment using the equity method. The comparative figures have been restated to reflect the application of the equity method.

Newfoundland Dockyard Corporation had been subject to an Agreement with the Government of Canada which had provided it with subsidies to cover operating losses up to $10,000. Operating losses of the subsidiary exceeded the funding limit by $7,752 (1989—$2,584). Capital assistance was also provided on a proven cash needs basis. The Agreement expired on March 31, 1990. On January 29, 1991, the Treasury Board approved up to $9,600 to cover operating losses of the subsidiary to March 31, 1991 which will be paid to the Corporation. Marine Atlantic Inc. will pay amounts to Newfoundland Dockyard Corporation once they have been received from the Government of Canada. The Corporation has recorded an amount of $7,752 as due from the Government of Canada. Funding toward current losses from operations of the subsidiary in the amount of $5,168 has been applied to reduce the loss from discontinued operations and the balance of $2,584 related to 1989 is reflected as a contribution toward the reduction of the Corporation's deficit.

The results of the subsidiary's operations are as follows:

	1990	1989
Revenue	12,941	17,491
Operating expenses	18,336	23,503
	(5,395)	(6,012)
Government assistance	5,168	3,166
Loss from discontinued operation	(227)	(2,846)
Funding contribution to reduce deficit	2,584	
Increase (decrease) in investment in subsidiary	2,357	(2,846)

Newfoundland Dockyard Corporation had sales to the parent company of $3,600 in 1990 (1989—$1,500).

MARINE ATLANTIC INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

The amounts of the assets and liabilities of the subsidiary at December 31, which are not consolidated, are summarized as follows:

	1990	1989
Current assets	3,318	5,250
Funding contribution due from parent	7,752	
Capital assistance due from parent	272	
Property, plant and equipment	9,005	9,300
	20,347	14,550
Less		
Bank indebtedness	8,471	4,169
Current liabilities	1,752	2,582
Provisions for capital assistance	2,735	3,039
Long-term debt	8,065	8,065
	21,023	17,855
Losses of subsidiary in excess of the cost of the investment	676	3,305

The results of the subsidiary's change in cash position are as follows:

	1990	1989
Cash provided by (used in)		
Operations		
Loss from discontinued operation	(227)	(2,846)
Depreciation, which does not involve cash	261	263
Change in non-cash operating working capital	(6,920)	1,933
	(6,886)	(650)
Financing		
Amounts due from parent for capital projects	272	
Due from parent—Cash deficit	2,584	
Ministry of Transport capital contribution		1,220
Proceeds on disposal of property and equipment		176
	2,856	1,396
Investment		
Expenditures on property and equipment	(272)	(1,220)
Decrease in cash from discontinued operation	(4,302)	(474)
Cash position, beginning of year	(4,169)	(3,695)
Cash position, end of year	(8,471)	(4,169)

6. Provision for capital assistance

In accordance with changes in 1986 in the contractual funding agreements, future depreciation and amortization on those fixed assets and deferred charges acquired prior to January 1, 1987, and which had substantially been financed through the issue of capital stock, were no longer recoverable under contracts with the Government of Canada. Management considers it unlikely that the Corporation will generate sufficient commercial revenue to recover these costs. Accordingly, in 1986 management provided $290,600 as an adjustment to retained earnings. This provision for capital assistance is reduced as the related assets are depreciated, amortized or upon their disposition. The provision for capital assistance is also charged annually with amounts received or receivable from the Government of Canada to finance the acquisition of fixed assets (see Note 2(g)).

7. Commitments and contingencies

(a) The total amount required to complete contracted fixed assets under construction at December 31, 1990 is estimated to be $8,700 (1989—$6,000).

(b) The Corporation is in receipt of claims, an estimated $542 of which is in litigation and another $752 of which has not yet reached litigation; however any final determination as to the Corporation's exposure is presently unknown. Other legal actions are also outstanding and it is the opinion of management that the outcome of these actions will not have a material adverse effect on the Corporation's financial position.

(c) The Corporation makes use of property which is available through operating leases. The minimum lease payments are as follows: 1991—$979; 1992—$979; 1993—$979; 1994—$985; 1995—$622.

(d) The Corporation charters vessels to complement its existing fleet. The minimum vessel charter payments are as follows: 1991—$2,670; 1992—$1,192; 1993—$1,192.

8. Adjustments to prior years

During the year, the Corporation received $1,370 as settlement of a claim against the builder of one of the Corporation's vessels. The amount has been applied to reduce the opening deficit for the 1989 comparative year.

The opening deficit for 1990 has been increased by $523 to reflect additional sales taxes assessed to the Corporation in respect of the years 1984 to 1989. Of the amount reassessed, $105 relates to 1989 and has been charged to income for that year. The remaining amount of $418 is applicable to years prior to January 1, 1989 and the deficit at that date has been increased accordingly.

A loss on disposal of equipment of $814 previously reflected in 1989 earnings has subsequently been determined to relate to an asset with no carrying value at the date of disposal. As a result, earnings for 1989 have been increased and the opening deficit for 1990 has been decreased by $814.

9. Comparative figures

Certain comparative figures have been restated to conform with the presentation adopted for 1990.

MINGAN ASSOCIATES, LTD.

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

MONTRÉAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the consolidated balance sheet of Montréal Port Corporation as at December 31, 1990 and the consolidated statements of earnings, retained earnings, contributed capital and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Furthermore, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and with the charter and by-laws of the Corporation.

Samson Bélair/Deloitte & Touche
Chartered Accountants

Montréal, Canada
February 8, 1991

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash	252	1,340
Investments (Note 3)	16,222	21,083
Accounts receivable	11,365	10,240
Materials and supplies	929	940
	28,768	33,603
Long-term investments (Note 3)	32,927	39,749
Property, plant and equipment (Note 4)	168,925	156,989
Other assets	575	579
	231,195	230,920

LIABILITIES	1990	1989
Current liabilities		
Accounts payable and accrued liabilities (Note 5)	21,728	8,117
Grants in lieu of municipal taxes	2,970	820
	24,698	8,937
Accrued employee benefits	5,291	5,206
Loans from Canada (Note 6)	5,669	6,129
	35,658	20,272
EQUITY OF CANADA		
Contributed capital	158,919	183,569
Retained earnings	36,618	27,079
	195,537	210,648
	231,195	230,920

On behalf of the Board:

ANDRÉ GINGRAS
Chairman

DOMINIC J. TADDEO
President and Chief Executive Officer

MONTRÉAL PORT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenue from operations	55,552	53,034
Operating and administrative expenses	37,175	40,159
Depreciation	10,145	10,503
Grants in lieu of municipal taxes	4,653	4,125
	51,973	54,787
Earnings (loss) from operations	3,579	(1,753)
Investment income	7,609	7,372
Interest expense	(410)	(436)
	7,199	6,936
Net earnings	10,778	5,183

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Balance, beginning of year	27,079	25,201
Net earnings	10,778	5,183
Dividend	(1,239)	(3,305)
Balance, end of year	36,618	27,079

CONSOLIDATED STATEMENT OF CONTRIBUTED CAPITAL
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Balance, beginning of year	183,569	183,569
Special contribution to Canada	24,650	
Balance, end of year	158,919	183,569

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Net inflow (outflow) of cash related to the following activities		
Operating		
Net earnings	10,778	5,183
Items not affecting cash		
Depreciation	10,145	10,503
Other	(461)	687
	20,462	16,373
Changes in non-cash operating working capital items (Note 7)	2,653	(5,211)
	23,115	11,162
Financing		
Repayment of current portion of loans from Canada	(432)	(407)
Increase (decrease) in accrued employee benefits	85	(123)
Dividend paid	(1,239)	(3,305)
Special contribution to Canada	(12,325)	
	(13,911)	(3,835)
Investing		
Decrease (increase) of long-term investments	6,822	(177)
Acquisition of property, plant and equipment	(22,934)	(15,029)
Increase (decrease) in deposits on land sold	(355)	375
Proceeds on disposal of property, plant and equipment	1,314	468
Decrease of other assets	61	36
Acquisition of other assets	(61)	(140)
	(15,153)	(14,467)
Net cash outflow	(5,949)	(7,140)
Cash position, beginning of year	22,423	29,563
Cash position, end of year	16,474	22,423

Cash position comprises cash and short-term investments.

MONTRÉAL PORT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

1. Description of business

The Montréal Port Corporation (the Corporation) was incorporated by letters patent in accordance with subsection 6.2(1) of the Canada Ports Corporation Act on July 1, 1983.

Under section 6.5 of the same Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation and the administration of all such property and works within the limits of that harbour administered by the Board shall be deemed to have been transferred to the local port corporation, in this case the Corporation.

The Corporation holds an investment in a wholly-owned subsidiary, 176422 Canada Inc., which is consolidated.

2. Accounting policies

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles and include the following significant accounting policies:

(a) Investments

Investments are shown at amortized cost, with premiums or discounts amortized over their periods to maturity.

(b) Materials and supplies

Materials and supplies are valued at the lower of cost and replacement cost. Cost is determined substantially on average cost.

(c) Property, plant and equipment

Fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost.

Depreciation is calculated according to the straight-line method for the full year, commencing in the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(d) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

(e) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under collective agreements, or in accordance with Corporation policy.

3. Investments

Funds are invested in Government of Canada direct securities and guaranteed by the Government of Canada. As at December 31, 1990, the market value of the short-term investments is equivalent to their amortized cost, and market value of long-term investments is $35,135,092 ($43,868,057 in 1989).

4. Property, plant and equipment

	1990			1989
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	(in thousands of dollars)			
Land		25,783		25,783	26,086
Dredging	2.5	16,178	12,936	3,242	3,526
Berthing structures	2.5	61,587	40,965	20,622	20,602
Buildings	2.5-10	70,837	32,771	38,066	39,578
Utilities	3.3-10	17,816	8,498	9,318	9,927
Roads and surfaces	2.5-10	59,140	19,768	39,372	38,208
Machinery and equipment	5-20	56,621	40,936	15,685	17,090
Office furniture and equipment	20	3,509	2,213	1,296	1,272
		311,471	158,087	153,384	156,289
Acquisition for expansion*		15,344		15,344	
Projects under construction		197		197	700
		327,012	158,087	168,925	156,989

*As at December 28, 1990, the Corporation purchased the port operations of a mining company. The purchase price was $15,250,000 cash included in acquisition for expansion. The acquisition was accounted for by the purchase method, and the results of operations will be included in the consolidated financial statements as of January 1, 1991, the effective date of transfer of the operations.

MONTRÉAL PORT CORPORATION—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

5. Accounts payable and accrued liabilities

	1990	1989
	(in thousands of dollars)	
Special contribution to Canada	12,325	
Current portion of loans from Canada	460	432
Deferred revenues	828	632
Other	8,115	7,053
	21,728	8,117

6. Loans from Canada

	1990	1989
	(in thousands of dollars)	
Loans, 6.25% payable to 2000 in annual installments of $842,561 including interest	6,129	6,561
Current portion	460	432
	5,669	6,129

Principal repayment requirements over the next five years amount to:

	(in thousands of dollars)
1991	459,528
1992	488,249
1993	518,765
1994	551,187
1995	585,636

7. Changes in non-cash operating working capital items

	1990	1989
	(in thousands of dollars)	
Accounts receivable	(766)	(1,415)
Materials and supplies	11	(68)
Accounts payable and accrued liabilities	1,258	(2,162)
Grants in lieu of municipal taxes	2,150	(1,566)
	2,653	(5,211)

8. Contingencies

Claims aggregating approximately $3,000,000 in respect of lawsuits, guarantees and damages allegedly suffered on the Corporation property and sundry legal matters in dispute have been made against the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material loss.

9. Commitments

(a) Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $689,000.

(b) In accordance with a Government of Canada policy concerning payment of dividends, the Corporation would be required to pay a dividend, in respect of the 1990 fiscal year, based on a method of calculation using net earnings. This dividend, payable before March 31, 1991, would amount to approximately $2,700,000 and would be applied against retained earnings.

10. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally from grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1990 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 26, 1990

BALANCE SHEET AS AT AUGUST 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash		206,724
Short-term investments	611,055	527,392
Accounts receivable (Note 3)	1,700,244	1,596,643
Inventories	528,579	596,595
Programmes in progress	1,222,080	1,112,453
Prepaid expenses	130,311	112,532
	4,192,269	4,152,339
Fixed assets (Note 4)	3,484,874	3,454,391
	7,677,143	7,606,730

LIABILITIES	1990	1989
	$	$
Current		
Bank overdraft	410,815	
Bank loan	535,000	
Accounts payable and accrued liabilities	2,854,414	2,344,918
Deferred revenue	3,179,917	4,058,963
Deferred parliamentary appropriation		
Major capital projects (Note 5)	147,133	240,744
	7,127,279	6,644,625
Provision for employee termination benefits	666,414	624,399
	7,793,693	7,269,024
EQUITY OF CANADA		
Surplus (deficit)	(116,550)	337,706
	7,677,143	7,606,730

Approved by Management:

YVON DESROCHERS
Director General

RICHARD LUSSIER
Director of Finance and Administration

Approved by the Board of Trustees:

ROBERT LANDRY
Chairman

LEON KOSSAR
Trustee

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 1990

	1990	1989
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	10,184,477	11,295,860
Commercial services (Schedule 2)	8,012,526	8,253,488
Programme support services	283,504	731,580
Other	23,838	4,508
	18,504,345	20,285,436
Operating expenses (Schedule 3)		
Performing arts programmes (Schedule 1)	16,920,911	18,112,723
Commercial services (Schedule 2)	5,713,300	6,029,514
Operation of the buildings	5,321,036	4,947,132
Programme support services	4,477,606	4,722,156
Administrative services	3,111,592	3,090,616
Board of trustees	63,939	53,349
	35,608,384	36,955,490
Excess of operating expenses over operating revenue	17,104,039	16,670,054
Other income		
Regional municipal grant	230,000	230,000
Interest on short-term investments	75,450	121,234
	305,450	351,234
Excess of expenses over revenue	16,798,589	16,318,820

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1990

	1990	1989
	$	$
Operating		
Excess of expenses over revenue	(16,798,589)	(16,318,820)
Items not affecting funds		
Depreciation and amortization	880,917	886,188
Provision for employee termination benefits	42,015	225,667
Loss on disposal of fixed assets	11,736	
Decrease in non-cash operating working capital	(532,541)	(901,391)
	(16,396,462)	(16,108,356)
Financing		
Parliamentary appropriations		
Operating	16,344,333	15,603,419
Major capital projects including interest earned	1,622,113	1,812,166
	17,966,446	17,415,585
Investing		
Major capital projects	(1,715,724)	(3,215,423)
Additions to fixed assets	(923,136)	(1,345,077)
	(2,638,860)	(4,560,500)
Decrease in cash during the year	(1,068,876)	(3,253,271)
Cash and short-term investments at beginning of year	734,116	3,987,387
Cash and short-term investments (net bank indebtedness) at end of year	(334,760)	734,116

STATEMENT OF DEFICIT
FOR THE YEAR ENDED AUGUST 31, 1990

	1990	1989
	$	$
Surplus at beginning of the year	337,706	1,053,107
Parliamentary appropriation—Operating	16,344,333	15,603,419
Excess of expenses over revenue	(16,798,589)	(16,318,820)
Deficit for the year	(454,256)	(715,401)
Surplus (deficit) at end of the year	(116,550)	337,706

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1990

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period expiring May 31, 1991. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

2. Significant accounting policies

(a) Short-term investments

Short-term investments are carried at cost which approximates market value.

(b) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value for food and beverages or replacement cost for production materials and supplies.

(d) Programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expenses in the year in which they are incurred.

(e) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

Building—L'Atelier	20 years
Equipment	5 and 7 years
Equipment under capital lease	5 and 7 years
Leasehold improvements	10 years

The NAC complex is leased by the Corporation at no cost, no depreciation or amortization is taken.

(f) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Revenue from gift certificates and exchange vouchers is deferred until the certificates and vouchers are redeemed. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are credited to revenue. A percentage of those less than three years old is also credited to revenue.

(g) Operating expenses

Expenses relating to performing arts programmes and commercial services do not include costs relating to building and equipment maintenance, utilities and administrative services. The costs relating to furniture and equipment that are not capitalized are included as expenses of operations of the buildings and commercial services.

(h) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation on an equal basis. The Corporation's contributions represent the Corporation's total obligation and are recorded as they become due.

(i) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(j) Parliamentary appropriations

The parliamentary appropriation for operations, received during the period April 1 to August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. The Corporation credits to surplus each month one-twelfth of the approved appropriation. Accordingly, of the amount received to August 31, the amount received is in excess of 5/12ths of the appropriation is deferred to the following year. In the event that the amount received is less than 5/12ths of the appropriation, the difference is recorded as a receivable.

The parliamentary appropriation received for major capital projects is deferred until used. An amount equal to the cost of the projects incurred during the year is deducted from the deferred parliamentary appropriation.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1990—*Concluded*

3. Accounts receivable

	1990	1989
	$	$
Customer accounts	542,558	816,347
Allowance for bad debts	(22,429)	(15,849)
	520,129	800,498
Tickets sold by a sales agency	520,515	332,582
Parliamentary appropriation—Operating (Note 6)	529,583	285,250
Municipal grant—Regional	76,667	115,000
Loans to musicians for the purchase of instruments	17,785	35,467
Accrued interest	6,678	6,084
Other	28,887	21,762
	1,700,244	1,596,643

4. Fixed assets

	1990			1989
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Land	90,000		90,000	90,000
Building—L'Atelier	298,069	133,492	164,577	179,480
Equipment	4,726,059	3,195,765	1,530,294	1,269,276
Equipment under capital lease	28,750	17,250	11,500	17,250
Leasehold improvements	3,537,782	1,858,542	1,679,240	1,894,417
Uncompleted capital projects	9,263		9,263	3,968
	8,689,923	5,205,049	3,484,874	3,454,391

5. Deferred parliamentary appropriation—Major capital projects

	1990	1989
	$	$
Deferred from the previous year	240,744	1,644,001
Received during the year	1,500,000	1,672,000
Interest earned during the year	122,113	140,166
Expenses for the year	(1,715,724)	(3,215,423)
Deferred to the following year	147,133	240,744

6. Parliamentary appropriation—Operating

	1990	1989
	$	$
Receivable at beginning of year	285,250	665,831
Credited to surplus	16,344,333	15,603,419
Received during the year	(16,100,000)	(15,984,000)
Receivable at end of year	529,583	285,250

7. Commitments

As at August 31, 1990, commitments for operating and capital leases, with terms of more than one year, amounted to $696,536. Future minimum payments under these arrangements are payable as follows:

Year ending August 31	$
1991	318,959
1992	234,770
1993	70,061
1994	70,061
1995	1,685
	695,536

Furthermore, the NAC entered into an agreement with a ticket sales agency. The agreement extends to 1996. Payments are based on the number of tickets sold; there are no minimum payments.

8. Related party transactions

In addition to the rental of the NAC complex, provided free of charge by the Government of Canada, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation incurred expenses totalling $935,523 (1989—$794,231) for utility, ground maintenance, snow removal and telephone services provided by other government departments and agencies.

9. Closing of Boutique

The boutique, A Capriccio, was closed on August 31, 1989. Inventories were disposed of during the year.

10. Subsequent event

The Treasury Board approved a 1990-91 fiscal year Supplementary Estimate of $1,321,000 for the Corporation on September 20, 1990 and will be recorded in the accounts for the year ending August 31, 1991.

11. Comparative figures

Certain figures for the year ended August 31, 1989 have been reclassified to conform to the presentation adopted for the year ended August 31, 1990.

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES— PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1990 SCHEDULE 1

	1990	1989
	$	$
Revenue		
Music	2,505,392	2,952,892
Theatre	2,193,612	2,505,580
Variety	4,072,679	4,552,047
Dance	1,390,998	1,279,806
Electronic distribution	8,698	
Special events	13,098	5,535
	10,184,477	11,295,860
Expenses		
Music	5,722,738	6,416,528
Theatre	4,747,471	4,821,505
Variety	4,182,792	4,671,070
Dance	1,825,830	1,921,409
Electronic distribution	280,215	156,528
Special events	161,865	125,683
	16,920,911	18,112,723
Excess of expenses over revenue	6,736,434	6,816,863

SCHEDULE OF REVENUE AND EXPENSES— COMMERCIAL SERVICES FOR THE YEAR ENDED AUGUST 31, 1990 SCHEDULE 2

	1990	1989
	$	$
Revenue		
Restaurants	4,845,688	5,469,965
Garage	2,322,092	2,022,138
Rental of halls	835,428	656,704
Boutique	9,318	104,681
	8,012,526	8,253,488
Expenses		
Restaurants	4,599,169	5,020,807
Garage	623,993	516,969
Rental of halls	436,391	395,262
Boutique	53,747	96,476
	5,713,300	6,029,514
Excess of revenue over expenses	2,299,226	2,223,974

SCHEDULE OF EXPENSES BY CATEGORY FOR THE YEAR ENDED AUGUST 31, 1990 SCHEDULE 3

	1990	1989
	$	$
Salaries, wages and employee benefits	14,527,608	14,608,925
Performers' fees and expenses	10,098,906	11,220,279
Advertising and promotion	2,081,922	2,112,021
Cost of sales—Commercial services	1,740,941	1,872,357
Repairs and maintenance	1,301,248	1,174,347
Utilities	1,246,431	1,167,457
Production expenses	900,213	899,380
Depreciation and amortization	880,917	886,188
Office expenses	577,112	583,846
Professional fees and expenses	570,902	674,432
Travel and duty entertainment	363,617	304,586
Commissions and service charges	291,653	287,779
Supplies and expenses— Commercial services	228,298	290,648
Furniture and equipment	179,374	142,747
Warehouse rent	132,858	144,224
Telecommunications	129,410	117,987
Insurance	125,279	125,856
Other	231,695	342,431
	35,608,384	36,955,490

NATIONAL CAPITAL COMMISSION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the National Capital Commission are the responsibility of management and have been approved by the members of the Commission. The financial statements have been prepared by management in accordance with generally accepted accounting principles.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that the assets are safeguarded and controlled and that transactions are in accordance with Part X of the Financial Administration Act and regulations, as well as the National Capital Act and by-laws of the Commission. Internal audits are conducted to assess these systems and practices.

The members of the Commission carry out their responsibilities for the financial statements principally through an Audit Committee that consists of members of the Commission only. The Audit Committee meets periodically with management as well as with the internal and external auditors to discuss the results of audit examinations with respect to the adequacy of internal accounting controls and to review and discuss financial reporting matters. The external and internal auditors have full access to the Audit Committee, with and without management being present.

The Commission's external auditor, the Auditor General of Canada, has examined the financial statements. He submits his report to the Minister of Public Works, who is responsible for the National Capital Commission.

Jean E. Pigott
Chairman

R. Curry Wood
Vice-President, Controller

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of the National Capital Commission as at March 31, 1991 and the statements of operations, equity and changes in cash resources for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the National Capital Act and by-laws of the Commission.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 7, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Current		
Cash and short-term deposits (Note 3)	11,085	13,327
Accounts receivable		
Due from Canada	708	2,643
Federal government departments and agencies	2,099	2,625
Tenants and others	2,281	1,782
Operating supplies, small tools and nursery stock	695	697
Prepaid expenses	3,141	701
	20,009	21,775
Land, buildings and equipment (Note 4)	330,890	321,938
	350,899	343,713

LIABILITIES	1991	1990
Current		
Accounts payable and accrued liabilities	25,213	33,344
Holdbacks and deposits from contractors and others	1,307	2,047
	26,520	35,391
Long-term		
Accrued employee termination benefits	6,366	6,203
Unsettled expropriations of property	640	882
	7,006	7,085
EQUITY OF CANADA		
Equity of Canada	317,373	301,237
	350,899	343,713

Major commitments and contingencies (Notes 6 and 7).

Approved by the Commission:

JEAN E. PIGOTT
Chairman

IAN NUTE
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Cost of operations (Note 5)		
Transcendent	7,809	5,319
Safeguard and preserve	265	572
Communicate Canada	7,612	5,956
Meeting Place	4,324	4,527
Operations/assets management	68,465	68,874
Operations/administration	25,577	23,576
	114,052	108,824
Revenues		
Rental operations and easements	12,432	10,997
Interest	1,812	1,364
Net gain on disposal of land, buildings and equipment	21,436	7,251
Long-term lease		9,500
Other	4,436	4,023
	40,116	33,135
Net cost of operations	73,936	75,689
Parliamentary appropriations for operations	80,517	82,028
Parliamentary appropriations over net cost of operations	6,581	6,339

STATEMENT OF CHANGES IN CASH RESOURCES
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Operating activities		
Parliamentary appropriations over net cost of operations	6,581	6,339
Items not involving cash		
Amortization	12,474	11,760
Net gain on disposal of land, buildings and equipment	(21,436)	(7,251)
Net change in non-cash working capital balances related to operations	(9,347)	4,241
Net change in long-term liabilities	(79)	(6,690)
	(11,807)	8,399
Investing and financing activities		
land, buildings and equipment		
Acquisitions	(22,622)	(28,723)
Parliamentary appropriations	9,555	12,116
Proceeds on disposal	22,632	10,739
	9,565	(5,868)
Increase (decrease) in cash and short-term deposits	(2,242)	2,531
Beginning of year	13,327	10,796
End of year	11,085	13,327

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991	1990
Balance at beginning of year	301,237	282,782
Parliamentary appropriations over net cost of operations	6,581	6,339
Parliamentary appropriations to acquire land, buildings and equipment	9,555	12,116
Balance at end of year	317,373	301,237

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The National Capital Commission was established in 1958 by the National Capital Act. The Commission is an agent Crown corporation without share capital named in Part I of Schedule III to the Financial Administration Act. The objects and purposes of the Commission are stated in the National Capital Act as amended in 1988. They are to:

(a) prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance; and

(b) organize, sponsor or promote such public activities and events in the National Capital Region as will enrich the cultural and social fabric of Canada, taking into account the federal character of Canada, the equality of status of the official languages of Canada and the heritage of the people of Canada.

The powers of the Commission, as they were extended in 1988, also enable the Commission to "coordinate the policies and programs of the Government of Canada respecting the organization, sponsorship or promotion by departments of public activities and events related to the National Capital Region."

The Commission is also responsible for the management and maintenance of the Official Residences located in the National Capital Region.

2. Significant accounting policies

(a) Land, buildings and equipment

Land, buildings and equipment are generally recorded at historical cost. Property acquired at nominal cost or by donation is recorded at market value at time of acquisition except for properties of historical significance whose market value cannot be reasonably determined. These are recorded at nominal value. Property acquired by exchange is recorded at the carrying value of the assets disposed of in the transaction. Improvements that extend the useful life of buildings and equipment are recorded at cost.

(b) Amortization

Amortization of assets in use is charged to operations in equal annual amounts based on the cost of the assets, their estimated useful life and their final salvage value. Useful life of assets is estimated as follows:

Buildings	20 years
Parkways, roadways and bridges	25 years
Park landscaping and improvement	25 years
Machinery and equipment	7 to 15 years
Office furniture and equipment	5 years
Vehicles	4 to 7 years
Antiques and works of art	10 years
Computer and communications equipment	5 years

(c) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission on an equal basis. These contributions represent the total pension obligations of the Commission and are recognized in the accounts on a current basis.

(e) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Parliamentary appropriations

Parliamentary appropriations for operating expenditures, for contributions to other levels of government and other authorities and for grants are used to offset the net cost of operations. Parliamentary appropriations to acquire land, buildings and equipment are credited to equity of Canada.

(g) Workers' compensation

The Commission assumes all risks for workers' compensation claims. The costs of claims resulting from injuries on duty are recorded in the years when compensation payments are due.

3. Cash and short-term deposits

Cash and short-term deposits at year-end amounted to $11.085 million. Included in this cash balance are:

(a) Cash donations received for the Canadiana Fund in the amount of $33 thousand;

(b) Funds relating to a 1990 long-term lease transaction that, pursuant to Governor-in-Council authority, have been restricted for the acquisition of environmentally sensitive lands;

(c) Funds generated by the disposal of surplus properties that may be used to acquire real property or to support other major programs, as may be authorized by Treasury Board and Governor-in-Council.

Details of property transactions are highlighted in the following analysis.

	Environmentally sensitive lands	Others	Total
	(in thousands of dollars)		
Cash available at beginning of year	2,111	3,974	6,085
Proceeds from disposals	168	22,062	22,230
Acquisitions		(1,553)	(1,553)
Contribution to capital budget		(6,000)	(6,000)
Contribution under the Quebec Road Network Agreement		(15,000)	(15,000)
Cash available at end of year	2,279	3,483	5,762

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

4. Land, buildings and equipment

	1991			1990
	Historical cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land and buildings				
Greenbelt	65,923	17,847	48,076	48,894
Gatineau Park	28,264	6,121	22,143	20,688
Parkways	105,493	43,292	62,201	62,732
Parks	29,402	12,893	16,509	16,844
Bridges and approaches	28,777	15,950	12,827	13,309
Historical sites	28,881	12,010	16,871	15,754
Recreational facilities	24,430	9,028	15,402	10,286
Rental properties	107,156	9,986	97,170	97,096
Development properties	26,517	4,409	22,108	22,172
Unsettled expropriations	1,455		1,455	882
Administrative and service buildings	14,751	8,047	6,704	6,291
	461,049	139,583	321,466	314,948
Less: provision for transfers*	1,838		1,838	1,838
	459,211	139,583	319,628	313,110
Equipment				
Machinery and equipment	4,063	1,948	2,115	2,215
Office furniture and equipment	4,334	3,668	666	514
Vehicles	6,122	2,796	3,326	2,410
Computer and communications equipment	9,872	5,291	4,581	3,180
Antiques and works of art	1,446	872	574	509
	25,837	14,575	11,262	8,828
	485,048	154,158	330,890	321,938

*Provision for transfers pertains to property to be transferred in accordance with agreements with the Province of Quebec. This includes lands to be given free of charge for the approaches to the MacDonald-Cartier Bridge and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

5. Cost of operations

(a) Summary of expenses by major classification

	1991	1990
	(in thousands of dollars)	
Salaries and employee benefits	50,159	45,557
Goods and services	32,220	28,435
Grants in lieu of municipal taxes	12,220	11,632
Contributions	6,979	11,440
Amortization	12,474	11,760
	114,052	108,824

(b) Sector definitions and objectives

The Commission uses six sectors to structure its activities. Short, medium and long-term objectives linked to the mandate and mission have been developed for each. The following provides the long-term objectives established for each sector:

Transcendent

To guide, facilitate and provide input and direction to the formulation and implementation of National Capital Commission programs to ensure that the Commission's objectives are met.

Safeguard and preserve

To safeguard and preserve the Capital and its assets for future generations.

Communicate Canada

To provide programs that present the past, present and future of Canada and that increase understanding of the country through the Capital.

Meeting place

To implement programs that provide opportunities to bring Canadians together in the Capital to increase their knowledge and understanding of the country.

Operations/assets management

To manage the real property assets of the Corporation efficiently and effectively in accordance with their importance to the Capital.

Operations/administration

To manage the resources of the Corporation efficiently and effectively and to provide services that allow the Commission to meet its objectives.

6. Major commitments

(a) The Commission is committed to contribute to the Province of Quebec one-half of the cost of a road network within the Quebec portion of the National Capital Region. The Commission's remaining commitment to be paid over future years is estimated at $100.0 million but is payable only if funding is approved by the Treasury Board of Canada. The Treasury Board has authorized expenditures of $160.2 million for the Quebec Road Network. As of March 31, 1991, payments have totalled $154.2 million.

(b) The Commission has entered into agreements for computing services, leases of equipment and a lease for office space that will expire in 1993. The accomodations options are at present under review. Minimum annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1991-92	3,353
1992-93	2,527
1993-94	104
	5,984

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

(c) The Province of Quebec has expropriated certain lands in the City of Hull on behalf of the Commission. An amount of $1.25 million will be payable in exchange of appropriate title documents.

(d) The Commission has entered into contracts for capital expenditures estimated to cost approximately $10.5 million. Payments under these contracts are expected to be made in 1991-92.

(e) The Commission under the Interprovincial Transit Subsidy Agreement is committed to the Société de transport de l'Outaouais and the Ottawa-Carleton Regional Transit Commission for the amount of $1.187 million in 1991-92.

7. Contingencies

(a) Claims

Claims and potential claims have been made against the Commission totalling approximately $38.1 million for alleged damages and other matters. The final outcome of these claims is not determinable and accordingly these items are not recorded in the accounts. However, in the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

(b) Agreement with the Province of Ontario

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,761 hectares (6,820 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1990, cumulative expenses exceeded cumulative revenues by $1.1 million, and are not reflected in the accounts of the Commission.

(c) Environmental assets management

The Commission is subject to Part IV of the Canadian Environmental Protection Act and is committed to sound environmental assets management. No provision has been made for potential financial implications related to future environmental site restoration.

8. Related party transactions

The Corporation is related in terms of common ownership to all Government-of-Canada-created departments, agencies and Crown corporations and is mainly financed by the Parliament of Canada.

(a) Canada Museums Construction Corporation Inc.

The Commission has permitted the Canada Museums Construction Corporation Inc. to undertake the construction of the Canadian Museum of Civilization on Commission lands. The Commission is in the process of transferring the lands in question to Public Works Canada in exchange for other properties of equal value.

(b) Canadian Museum of Contemporary Photography

The Commission and the National Gallery of Canada are sharing costs for the construction of the Canadian Museum of Contemporary Photography on Commission lands. Total shared construction costs are estimated at $16.7 million, of which the Commission's share is $12.7 million. As at March 31, 1991, payments on this project have totalled $5,478,000. The Commission has received Governor-in-Council authority to lease the completed building to the National Gallery of Canada for a term of 49 years.

(c) Commemorative monuments

The Commission, on behalf of the Department of National Defence, will undertake the implementation of a peacekeeping monument that is planned for completion in 1992. The total cost of the project will be $2.8 million, of which the Commission will contribute a maximum of $.5 million.

(d) Public Works Canada

Public Works Canada acts as an agent for the Commission with respect to sales of properties that are surplus to the Commission's needs. Fees charged are based on standard rates set by Public Works Canada. The Commission has also entered into an agreement with Public Works Canada, whereby the latter will, with respect to the Official Residences, provide certain property services at rates established with the Commmission and approved by the Treasury Board of Canada.

NATIONAL GALLERY OF CANADA

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the National Gallery of Canada and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts, such as the allowances for doubtful accounts, that are necessarily based on management's estimates and judgment.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded, and proper records are maintained. In addition, the Audit and Evaluation Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing the report thereon.

Dr. Shirley L. Thomson
Director of the National Gallery of Canada

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the National Gallery of Canada as at March 31, 1991 and the statements of operations, equity of Canada, and changes in financial position for the nine months then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and changes in its financial position for the nine months then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Museums Act, and the by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1991

NATIONAL GALLERY OF CANADA—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	March 31 1991	Opening July 1st 1990
Current		
Deposit with Receiver General for Canada	8,937	4,760
Accounts receivable	649	235
Inventories	1,282	1,595
Prepaid expenses	94	
	10,962	6,590
Collections	1	1
Capital assets (Note 3)	8,848	6,220
Trust account (Note 4)	2,907	2,574
	22,718	15,385

LIABILITIES	March 31 1991	Opening July 1st 1990
Current		
Accounts payable and accrued liabilities (Note 5)	7,018	4,239
Deferred parliamentary appropriation (Note 6)	2,848	1,090
	9,866	5,329
Accrued employee termination benefits	909	955
Trust account (Note 4)	2,907	2,574
	13,682	8,858
EQUITY		
Equity of Canada (Note 7)	9,036	6,527
	22,718	15,385

Approved by the Board of Trustees:

JEAN C. MONTY
Chairperson

KATHLEEN HERMANT
Vice-Chairperson

NATIONAL GALLERY OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Expenses	
Salaries and employee benefits	10,120
Protective services	3,261
Professional and special services	1,711
Amortization	1,622
Purchase of works of art for the collections (Note 9)	1,242
Cost of goods sold—Bookstore and publishing	1,222
Repairs and upkeep of equipment	921
Office supplies and equipment	586
Advertising	537
Publications	447
Travel	412
Postage, freight, express, and cartage	273
Communications	259
Materials and supplies	251
Purchase of reference material	182
Miscellaneous	175
	23,221
Revenue	
Bookstore and publishing	1,501
Admissions	581
Parking	283
Other	185
	2,550
Net cost of operations	20,671

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Operating activities	
Net cost of operations	(20,671)
Items not affecting funds	
Amortization	1,622
Employee termination benefits	(46)
Gain on disposal of capital assets	(7)
Increase in non-cash working capital components	4,342
Funds applied to operating activities	(14,760)
Investing activities	
Purchase of capital assets	(4,253)
Disposal of capital assets	10
Funds applied to investing activities	(4,243)
Financing activities	
Parliamentary appropriation—Operating and capital expenditure	23,180
Increase in the deposit with the Receiver General for Canada	4,177
Deposit at beginning of period	4,760
Deposit at end of period	8,937

STATEMENT OF EQUITY OF CANADA FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Net assets contributed by the Government of Canada on July 1, 1990	6,527
Parliamentary appropriation—Operating and capital expenditure	23,180
Net cost of operations	(20,671)
Balance at end of period	9,036

NATIONAL GALLERY OF CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority, objective, and operations

The National Gallery of Canada was established as at July 1, 1990 by the Museums Act as a Crown corporation under Part I of Schedule III to the Financial Administration Act.

The Gallery's mandate as stated in the Museums Act is to develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

The Gallery's operations comprise the National Gallery of Canada and its affiliate the Canadian Museum of Contemporary Photography.

The Museums Act provides that all property, assets, rights, obligations, and liabilities of the National Museums of Canada pertaining to the National Gallery of Canada be transferred to the Gallery. These transfers were made at book value.

The Gallery operated through the Consolidated Revenue Fund for the nine months ended March 31, 1991, and did not receive or pay interest on outstanding balances.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The most significant accounting policies follow:

(a) Inventories

Inventories are valued at the lower of cost or market value. The market value of books and pamphlets is determined by the lower of the retail price or the net value. The net value is represented by the cost, which is written down on a straight-line basis over a five-year period to take into account obsolescence. All other stock items have a market value representing their retail price.

(b) Capital assets

Capital assets transferred from the National Museums of Canada on July 1, 1990, have been recorded at the book value on that date.

Capital assets are recorded at cost and amortized using the straight-line method over their estimated useful lives as follows:

Equipment and furniture	5 to 12 years
Leasehold improvements	25 years
Vehicles	5 years

Expenses related to the design and development of exhibits are charged to operations in the year in which they occur.

The cost of buildings occupied by the Gallery is not shown in the financial statements as they are owned and maintained by the Government of Canada.

(c) Collections

Collections constitute the major portion of the Gallery's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties of reflecting them at a meaningful value. Works of art purchased for the collections of the Gallery are, in the year of acquisition, recorded as an expense or accounted for in the trust account depending on the source of funds. Works of art donated to the Gallery are not recorded in the books of accounts.

(d) Pension plan

The employees of the Gallery participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Gallery contribute equally to the cost of the Plan. This contribution represents the total liability of the Gallery. Contributions in respect of current service are expended during the year in which services are rendered. With respect to admissible past service, contributions are expended when paid; the terms of payment are set by the applicable purchase conditions.

(e) Employee termination benefits

On termination of employment, employees of the Gallery are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expended in the year in which they are earned.

(f) Parliamentary appropriation—Operating and capital expenditure

The parliamentary appropriation is recorded in the period to which it applies, and is credited to the Equity of Canada.

(g) Bookstore and publishing

Expenses of bookstore and publishing, including costs relating to personnel, travel, transportation and advertising are included in operating expenses.

3. Capital assets

	March 31 1991			July 1 1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment and furniture	13,706	7,256	6,450	6,197
Leasehold improvements—In progress	2,325		2,325	
Vehicles	156	83	73	23
	16,187	7,339	8,848	6,220

NATIONAL GALLERY OF CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

4. Trust account

The Gallery deposits monies received for purposes consistent with its mandate in the Consolidated Revenue Fund. Section 29 of the Museums Act requires the Minister of Finance to pay interest on those monies. Section 42 of the Museums Act provided for the transfer from the former National Museums of Canada trust account those monies applicable to the purpose of the Gallery. The following summarizes the transactions of the period:

	(in thousands of dollars)
Balance transferred from National Museums of Canada	2,574
Revenue for the period	
Gifts and bequests	188
Grants under Section 29 of the Cultural Property Export and Import Act	144
Interest	233
	565
Expenditures for the period	
Purchase of works of art for the collections	189
Other	43
	232
Excess of revenue over expenditure	333
Balance at end of period	2,907

5. Accounts payable and accrued liabilities

	(in thousands of dollars)
Trade	3,566
Due to government departments and Crown corporations	2,462
Accrued salaries and vacation pay	743
Others	247
	7,018

6. Deferred parliamentary appropriation

The Gallery may defer the unspent balance, up to a maximum of $6,000,000, of appropriations for the acquisition of works of art for the collections. This provides the means to acquire historically important, unique, and high quality works that strengthen the collections when opportunities arise.

	(in thousands of dollars)
Deferred parliamentary appropriation from preceeding period	1,090
Transferred from Communications Canada on July 1, 1990 (Vote 67c)	3,000
Purchase of works of art for the collections of the Gallery	(1,242)
Deferred to the following year	2,848

7. Equity of Canada

The Equity of Canada represents the book value of assets and liabilities transferred from the former National Museums of Canada as of July 1, 1990 and the net results of the operations of the Gallery since that date.

8. Related party transactions

(a) Services provided without charge

Services provided without charge by government departments and agencies have been evaluated and include accommodation, cheque issue, other accounting services, and the employer's portion of Workman's Compensation payments.

	(in thousands of dollars)
Public Works Canada— Accommodation	7,962
Others	42
	8,004

These services provided without charge are not recorded in the financial statements.

(b) Canadian Museum of Contemporary Photography (CMCP)

The National Capital Commission is providing, on a cost recovery basis, project management services to the CMCP, which include the construction work, the fit-up, and other expenditures (including consultant fees) related to the new CMCP facility. The total construction costs are estimated at $16.7 million, of which the Gallery's share is $3,559,000. An amount of $730,000 was charged to previous years' operating expenditures by the National Museums of Canada. The remaining $2,829,000 of which $1,880,000 related to this nine-month period, is being capitalized and will be amortized over a period of 25 years, representing the estimated life of the facility. It is expected that the facilities of the CMCP will open during the summer of 1992.

9. Collections

In the period, the acquisitions of works of art for the collections were made through the following:

	(in thousands of dollars)
Purchase from appropriation	1,242
Purchase from trust account	189
Gift or bequest, at fair market value	4,312
	5,743

NATIONAL GALLERY OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

10. Commitments

As at March 31, 1991, the Gallery has entered into various agreements for a total of approximately $22,935,000. The future minimum payments required are as follows:

	(in thousands of dollars)
1991-92	5,454
1992-93	4,404
1993-94	377
1994-95	347
1995-96 and thereafter	12,353

The major agreements include the construction of the new Canadian Museum of Contemporary Photography and the protective services.

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by Management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are Management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

In support of its responsibility, Management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the Financial Administration Act and regulations as well as the Museums Act and by-laws of the corporation.

The Board of Trustees is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the corporation. The Committee meets with Management and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Trustees. The Board of Trustees has reviewed and approved the financial statements.

The corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister responsible for the National Museum of Science and Technology.

Geneviève Sainte-Marie, Ph. D.
Director

Laurent Nadon
Director General, Management Services

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have audited the balance sheet of the National Museum of Science and Technology as at March 31, 1991 and the statements of operations, equity of Canada and changes in financial position for the nine months then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the nine months then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Museums Act and the by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1991

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY—*Continued*

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	March 31 1991	Opening July 1st 1990
Current		
Deposit with Receiver General for Canada	4,369	1,612
Accounts receivable		
—Government departments	164	139
—Other	30	87
Inventories (Note 3)	260	241
Prepaid expenses	446	
	5,269	2,079
Trust account (Note 4)	351	423
Collection	1	1
Property and equipment (Note 5)	5,494	2,693
	11,115	5,196

LIABILITIES	March 31 1991	Opening July 1st 1990
Current		
Accounts payable and accrued liabilities		
—Government departments	2,195	508
—Other	2,390	1,512
Deferred parliamentary appropriation	197	170
Current portion of accrued employee termination benefits	201	171
	4,983	2,361
Accrued employee termination benefits	788	735
Trust account (Note 4)	351	423
EQUITY		
Equity of Canada	4,993	1,677
	11,115	5,196

Approved by Management:

GENEVIÈVE STE-MARIE
Director

LAURENT NADON
Director General

Approved by the Board of Trustees:

DAVID M. CULVER
Chairperson

LEON LOUCKS
Chairman, Audit Committee

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY—*Continued*

STATEMENT OF OPERATIONS FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Revenue	
Admission fees	294
Publishing and museum gift stores	296
Other sales and services	17
	607
Expenses	
Personnel costs	7,027
Professional and special services	1,139
Amortization	741
Repair and upkeep of equipment	504
Protection services	493
Publications	397
Materials and supplies	337
Freight, express and cartage	218
Travel	200
Purchase of objects for the collection	173
Design and display	157
Communications	124
Office supplies and equipment	114
Advertising	107
Rentals	99
Miscellaneous	85
Publishing and museum gift stores	220
	12,135
Excess of expenses over revenue	11,528

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Operating activities	
Excess of expenses over revenue	(11,528)
Items not affecting funds	
Amortization	741
Employee termination benefits	83
Loss on disposal of capital assets	10
Change in non-cash operating working capital items	2,159
Funds applied to operating activities	(8,535)
Financing activities	
Parliamentary appropriation	14,844
Investing activities	
Additions to capital assets	(3,552)
Increase in deposit with the Receiver General for Canada	2,757
Deposit at the beginning of the period	1,612
Deposit at the end of the period	4,369

STATEMENT OF EQUITY OF CANADA FOR THE NINE MONTHS ENDED MARCH 31, 1991 (in thousands of dollars)

	1991
Balance at the beginning of the period	1,677
Parliamentary appropriation (Note 6)	14,844
Excess of expenses over revenue	(11,528)
Balance at the end of the period	4,993

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority, mandate and operations

The National Museum of Science and Technology was established by the Museums Act on July 1st, 1990, and is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The mandate of the corporation as stated in the Act is to foster scientific and technological literacy throughout Canada by establishing, maintaining and developing a collection of scientific and technical objects, with special but not exclusive reference to Canada, and by demonstrating the products and processes of science and technology and their economic, social and cultural relationships with society.

The corporation's operations comprise the National Museum of Science and Technology, the National Aviation Museum and common support activities.

The National Museum of Science and Technology was previously under the jurisdiction of the National Museums of Canada. On the establishment of the new corporation, all rights, obligations and liabilities of the National Museums of Canada in relation to the National Museum of Science and Technology became rights, obligations and liabilities of the National Museum of Science and Technology. Total transfer of assets less assumed liabilities resulted as of July 1st, 1990 in an excess of assets over liabilities represented by Equity of Canada of $1,676,892. Capital assets were recorded at their original cost with related accumulated amortization.

2. Accounting policies

(a) Inventories

Inventories are valued at the lower of cost and net realizable value, cost being determined using the first in, first out method.

(b) Collection

The collection constitutes the major portion of the corporation's assets but is shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting it at a meaningful value. Objects purchased for the collection are recorded as expenses in the year of acquisition. Objects donated to the corporation are not recorded in the books of accounts.

(c) Property and equipment

Property and equipment transferred from the national Museums of Canada are recorded at their original cost with related accumulated amortization; subsequent acquisitions are recorded at cost. Capital assets are amortized using the straight-line method over their estimated useful lives as follows:

Building renovations	10 to 25 years
Equipment	5 to 12 years
Office furniture	5 to 10 years

(d) Pension plan

The employees of the corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the corporation. Contributions in respect of current service are expensed during the year in which the service is rendered. Contributions in respect of admissible past service are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(e) Publishing and gift store operations

Operating expenses of publishing and gift stores, including costs relating to personnel, travel, transportation, advertising, building maintenance, rent and utilities, are included in operating expenses.

(f) Employee termination benefits

On termination of employment, employees of the corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Inventories

	March 31 1991	July 1st 1990
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	185	236
Publications in process	75	5
	260	241

4. Trust account

This account was established by sub-section 15(1)(m) of the Museums Act, and is credited with moneys received by the corporation by way of gift, bequest or otherwise, interest on securities, rent or sales of real property acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is charged with amounts expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation.

	(in thousands of dollars)
Receipts	
Gifts and bequests	8
Interest income	36
	44
Disbursements	116
Excess of disbursements over receipts	(72)
Balance at the beginning of the period	423
Balance at the end of the period, represented by deposit with the Receiver General for Canada	351

NATIONAL MUSEUM OF SCIENCE AND TECHNOLOGY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

5. Property and equipment

	March 31 1991			July 1st 1990
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Building renovations	2,766	108	2,658	261
Equipment	2,488	1,137	1,351	1,267
Office furniture	2,956	1,471	1,485	1,165
	8,210	2,716	5,494	2,693

6. Parliamentary appropriation

Operating expenditures and the acquisition of capital assets are financed by a parliamentary appropriation. The amount deferred represents the funds available for the purchase of objects for the collection of the corporation until the end of the next year.

	(in thousands of dollars)
Department of Communications	
Vote 72	15,079
Amount lapsed	(38)
Amount deferred	(197)
Amount used	14,844

7. Related party transactions

Through common ownership, the corporation is related to all government of Canada departments, agencies and Crown corporations. The rental of building space by the corporation is a service supplied without charge by the Government of Canada. The corporation also received without charge employee compensation, accounting and audit services from different departments and agencies. The value of such services is estimated at $4,416,000 and is not included in operating expenses.

The corporation also incurred expenses for the work and services provided by other government departments and agencies. These transactions were conducted in the normal course of operations, under the same terms and conditions that applied to outside parties.

8. Commitments

As at March 31, 1991, the corporation had entered into various agreements mainly for the provision of protection services and for renovations to the main building of the National Museum of Science and Technology. The future minimum payments required under these agreements are as follows:

	(in thousands of dollars)
1991-92	1,995,906
1992-93	874,175

OLD PORT OF MONTREAL CORPORATION INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have audited the balance sheet of the Old Port of Montreal Corporation Inc. as at March 31, 1991 and the statements of transactions and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash	5,469,189	2,549,204
Accounts receivable	471,190	203,016
Due from Minister of Public Works (Note 3)	197,295	
Prepaid expenses	11,454	35,782
	6,149,128	2,788,002

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable	5,827,555	1,069,733
Due to Minister of Public Works (Note 3)		1,321,505
Due to Receiver General for Canada (Note 4)	36,993	179,392
	5,864,548	2,570,630
Provision for employee termination benefits	284,580	217,372
	6,149,128	2,788,002
Contingent liability (Note 7)		
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	6,149,128	2,788,002

Approved by the Board:

DANIÈLE TOUCHETTE-ROBITAILLE
Director

BENOIT LEMAY
Director

OLD PORT OF MONTREAL CORPORATION INC.—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenditures		
Operating		
Maintenance of property and space rentals	2,487,235	1,546,633
Permanent personnel	2,324,211	1,775,807
Animation programs	1,140,577	948,330
Administration	667,024	656,730
Professional services	330,655	268,122
Communications	316,195	282,512
	7,265,897	5,478,134
Capital	11,694,114	2,176,692
Total expenditures	18,960,011	7,654,826
Proceeds from other than the direct use of capital assets		
Income produced by animation programs		
Programs carried out by the Corporation	4,791,224	3,758,065
Less royalties to third parties	3,201,144	2,708,000
	1,590,080	1,050,065
Parking	1,467,855	923,144
Concessions	323,454	353,814
Other	85,964	24,364
	3,467,353	2,351,387
Interest, related principally to the receipt of parliamentary appropriations in advance of disbursements	373,858	254,691
	3,841,211	2,606,078
Net expenditures to be funded (Note 3)	15,118,800	5,048,748
Cumulative net expenditures since November 26, 1981	91,351,770	76,232,970
Proceeds from the direct use of capital assets		
Parking	493,848	468,700
Rentals	125,778	39,784
Mooring and anchoring	44,817	47,006
Proceeds from disposal of capital assets	500	70,000
Direct proceeds to be remitted (Note 4)	664,943	625,490
Cumulative direct proceeds since November 26, 1981	2,566,667	1,901,724
Excess of net expenditures over direct proceeds		
For the year	14,453,857	4,423,258
Cumulative since November 26, 1981	88,785,103	74,331,246

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenditures	(7,265,897)	(5,478,134)
Proceeds from other than the direct use of capital assets	3,841,211	2,606,078
Proceeds from the direct use of capital assets	664,943	625,490
Remittances to the Consolidated Revenue Fund	(807,342)	(475,965)
	(3,567,085)	(2,722,531)
Increase in accounts receivable	(268,174)	(82,620)
Decrease (increase) in prepaid expenses	24,328	(31,857)
Increase (decrease) in accounts payable	4,757,822	(260,939)
Increase in the provision for employee termination benefits	67,208	53,682
	1,014,099	(3,044,265)
Investing activities		
Capital expenditures carried out as agent and on behalf of the Minister of Public Works	(11,694,114)	(2,176,692)
Financing activities		
Parliamentary appropriation	13,600,000	6,055,150
Cash		
Increase for the year	2,919,985	834,193
Balance at beginning of the year	2,549,204	1,715,011
Balance at end of the year	5,469,189	2,549,204

OLD PORT OF MONTREAL CORPORATION INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1991

1. Authority and activities

The Old Port of Montreal Corporation Inc. was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of the Old Port of Montreal, and for administering, managing, and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the capital assets for the benefit of Her Majesty.

2. Significant accounting policies

(a) Financial statements presentation

The financial statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of capital assets, are reimbursable to the Corporation. Proceeds from the direct use of capital assets are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from (due to) Minister of Public Works

	1991	1990
	$	$
Balance at beginning of the year	(1,321,505)	(315,103)
Net expenditures	15,118,800	5,048,748
	13,797,295	4,733,645
Less:		
Funds drawn from Vote 20 of Department of Public Works for the Old Port of Montreal Corporation Inc.	(13,600,000)	(6,055,150)
Balance at end of the year	197,295	(1,321,505)

4. Due to Receiver General for Canada

	1991	1990
	$	$
Balance at beginning of the year	179,392	29,867
Direct proceeds	664,943	625,490
	844,335	655,357
Remittances to the Consolidated Revenue Fund	(807,342)	(475,965)
Balance at end of the year	36,993	179,392

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor General in Council. The authorized share has been issued in consideration of services rendered.

6. Commitments

As at March 31, 1991, the commitments, mainly for the development of the lands, totalled $10,442,902 ($985,368 as at March 31, 1990).

7. Contingent liability

As operator of the Expotec/Imax program, the Corporation has committed itself to take charge of the contingent liability which may result from a litigation between a municipal corporation and a services supplier. The Corporation considers that this lawsuit is ill-founded and consequently no provision has been recorded as at March 31, 1991. Any payment resulting from this commitment would be charged to the year during which the Corporation would actually be compelled to pay. As at March 31, 1991, the Corporation estimates this contingent liability to be approximately $1,100,000.

Various claims and lawsuits and a prosecution have been brought against the Corporation. It is the opinion of management that the conclusion of these actions will not result in any material liabilities to the Corporation.

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of Pacific Pilotage Authority as at December 31, 1990 and the statements of operations, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 1, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash and short-term deposit	839	965
Accounts receivable	2,356	2,584
Prepaid expenses	70	44
	3,265	3,593
Property and equipment (Note 3)	680	673
	3,945	4,266

LIABILITIES	1990	1989
Current		
Accounts payable and accrued liabilities	1,615	1,511
Long-term		
Accrued employee termination benefits	465	455
Obligation under capital lease (Note 4)	24	26
	489	481
	2,104	1,992
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,035	1,468
	1,841	2,274
	3,945	4,266

Approved by the Authority:

R. SMITH
Chairman

M. FELLIS
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Pilotage charges	29,224	25,168
Interest and other income	104	171
	29,328	25,339
Expenses		
Contract pilots' fees	20,718	17,441
Operating costs of pilot boats	3,055	2,883
Transportation and travel	3,007	2,604
Staff salaries and benefits	1,311	1,256
Pilots' salaries and benefits	841	769
Professional and special services	222	189
Rentals	190	167
Amortization	112	111
Utilities, materials and supplies	98	153
Communications	93	83
Computer software costs	85	110
Repairs and maintenance	19	46
Interest on capital lease	7	8
Other	3	
	29,761	25,820
Net loss for the year	433	481

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Net loss for the year	(433)	(481)
Items not affecting cash		
Amortization	112	111
Loss on disposal of property and equipment	3	
Employee termination benefits	10	45
Change in non-cash operating components of working capital	306	180
Cash required for operating activities	(2)	(145)
Investing activities		
Additions to property and equipment	(122)	(66)
Financing activities		
(Decrease) increase in long-term obligation under capital lease	(2)	26
Decrease in cash	(126)	(185)
Cash and short-term deposit at beginning of the year	965	1,150
Cash and short-term deposit at end of the year	839	965

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Appropriated		
Balance at beginning and end of the year	500	500
Unappropriated		
Balance at beginning of the year	968	1,449
Net loss for the year	433	481
Balance at end of the year	535	968
	1,035	1,468

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objectives

The Pacific Pilotage Authority was established in 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local licensed pilots' company.

The Authority is a Crown corporation named in Part I of Schedule III to the Financial Administration Act and is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Amortization

Amortization of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	25 years
Equipment—Communication and other	10 years
—Computer	5 years
Leasehold improvements	15 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of capital assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

3. Property and equipment

	1990			1989
	Cost	Accumulated amortization	Net	Net
	(in thousands of dollars)			
Buildings	40	38	2	4
Pilot boats	1,291	833	458	410
Equipment				
—Communication and other	653	538	114	115
—Computer	350	285	65	100
Leasehold improvements	60	20	41	44
	2,394	1,714	680	673

The above assets include a computer under a capital lease at a total value of $43,375 (1989—$43,375) less accumulated amortization of $17,347 (1989—$8,671).

4. Obligation under capital lease

	1990	1989
	(in thousands of dollars)	
Total minimum payments under 18% capital lease agreement due February 1994, payable in blended monthly payments of $1,094	42	55
Amount representing interest	10	16
Balance of obligation	32	39
Current portion	8	13
Long-term portion	24	26

The Authority has an option to purchase the computer, at any time, at a price to be determined when the option is exercised.

5. Commitments

The Authority has a long-term operating lease obligation for office accommodation aggregating $780,840 to December 31, 1999 at a base annual rent of $86,760. The obligation also calls for pro-rata share of operating costs estimated at $32,000 for 1991.

The Authority has an operating lease agreement for the services of a manned pilot boat until December 31, 1993. For the calendar year 1991, rent shall be $24,565 per month. The rent for 1992 and 1993 is still to be negotiated. The Authority holds an option to cancel the contract any time during the period on 30 days notice. If, however, the Authority does exercise the option, the Authority has the obligation to purchase the boat at current market value.

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Company has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. This responsibility has been carried out by the Board of Directors of Petro-Canada Limited (formerly Petro-Canada), the former parent company, principally through its Audit Committee. The Audit Committee has met with management, the internal auditors and the external auditors to satisfy itself that responsibilities were discharged properly and to review the financial statements.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Company's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE JOHN McDERMID, P.C., M.P.
MINISTER OF STATE (PRIVATIZATION AND REGULATORY AFFAIRS)
HOUSE OF COMMONS, OTTAWA, ONTARIO

We have audited the consolidated balance sheet of Petro-Canada (formerly Petro-Canada Inc.) as at December 31, 1990 and 1989 and the consolidated statements of earnings, retained earnings and changes in financial position for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion, except for the change in the method of accounting for capital asset writedowns as explained in Note 3(b) to the consolidated financial statements, the accounting principles have been applied, after giving retroactive effect to the change in the method of accounting for extraordinary items as explained in Note 3(a) to the consolidated financial statements, on a consistent basis.

Further, we have audited the transactions of the Company and its consolidated wholly-owned subsidiaries that came to our notice in the course of the above mentioned audits, to determine whether they were in accordance with Part X of the Financial Administration Act, the regulations, the charter and by-laws of the Company and its consolidated wholly-owned subsidiaries and any directives given to the Company pursuant to the Act. Our examinations of these transactions were made in accordance with generally accepted auditing standards. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 15, 1991

PETRO-CANADA—*Continued*

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1990
(stated in millions of dollars)

ASSETS	1990	1989 (Restated) (Note 3)
Current assets		
Cash and short-term deposits	36	27
Accounts receivable (Note 10)	773	808
Inventories (Note 11)	964	677
Prepaid expenses	48	45
	1,821	1,557
Investments (Note 12)	504	467
Property, plant and equipment, net (Note 13)	4,778	4,626
Other assets (Note 14)	175	93
	7,278	6,743

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989 (Restated) (Note 3)
Current liabilities		
Short-term notes payable (Note 19)	705	710
Accounts payable and accrued liabilities	1,043	875
Income taxes payable	134	197
Advances (Note 19)		148
Current portion of long-term debt		6
	1,882	1,936
Long-term debt (Note 15)	1,537	1,232
Deferred credits (Note 16)	191	231
Deferred income taxes	997	967
Shareholder's equity (Note 17)	2,671	2,377
	7,278	6,743

Approved on behalf of the Board:

W.H. HOPPER
Director

J.M. STANFORD
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990
(stated in millions of dollars)

	1990	1989 (Restated) (Note 3)
Revenue		
Operating	5,680	4,852
Investment and other income	193	174
	5,873	5,026
Expenses		
Crude oil and product purchases	2,501	1,977
Marketing, general and administrative (Note 5)	995	1,064
Producing and refining	839	814
Exploration	111	98
Depreciation, depletion and amortization	373	396
Federal sales and other taxes (Note 6)	429	384
Interest on long-term debt	137	101
Other interest	141	121
	5,526	4,955
Earnings before income taxes	347	71
Provision for income taxes (Note 7)		
Current	130	52
Deferred	36	(1)
	166	51
Net earnings	181	20

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990
(stated in millions of dollars)

	1990	1989 (Restated) (Note 3)
Retained earnings (deficit) at beginning of year, as previously reported		(987)
Prior period adjustment (Note 3)	(173)	(148)
Retained earnings (deficit) at beginning of year, as restated	(173)	(1,135)
Transfer from contributed surplus (Note 17)	135	987
Net earnings	181	20
Dividends on common shares	(45)	(45)
Retained earnings (deficit) at end of year	98	(173)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990
(stated in millions of dollars)

	1990	1989 (Restated) (Note 3)
Operating activities		
Net earnings	181	20
Non-cash items included in earnings (Note 8)	329	334
Exploration expenses	111	98
Cash flow from operations	621	452
Decrease in advances on future natural gas deliveries	(20)	(26)
Increase in operating working capital (Note 9)	(307)	(22)
	294	404
Investing activities		
Acquisition of ICG Propane Inc. (Note 4)	(235)	
Expenditures on property, plant and equipment and exploration	(643)	(568)
Proceeds from sale of property, plant and equipment	256	118
(Increase) decrease in investments, net	(50)	76
Increase in other assets, net	(17)	(18)
	(689)	(392)
Financing activities and dividends		
Proceeds from issue of long-term debt	347	240
Proceeds from issue of common shares	158	
Decrease in short-term notes payable, net	(5)	(258)
Dividends on common shares	(45)	(45)
Reduction of long-term debt	(51)	(6)
	404	(69)
Increase (decrease) in cash	9	(57)
Cash and short-term deposits at beginning of year	27	84
Cash and short-term deposits at end of year	36	27

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990
(stated in millions of dollars)

1. Summary of significant accounting policies

(a) Basis of consolidation

The consolidated financial statements include the accounts of Petro-Canada (formerly Petro-Canada Inc.) and of all subsidiary companies ("the Company").

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of crude oil, refined products and merchandise is determined on a "first-in, first-out" basis.

(c) Investments

The Company accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(d) Property, plant and equipment

The Company accounts for its investment in exploration and development activities on the successful efforts method. Under this method the acquisition cost of unproved acreage is capitalized. Costs of exploratory wells are initially capitalized pending determination of proved reserves and costs of wells which are assigned proved reserves remain capitalized while costs of unsuccessful wells are charged to earnings. All other exploration costs are charged to earnings as incurred. Development costs, including the cost of all wells, are capitalized.

Substantially all of the Company's exploration and development activities are conducted jointly with others. Only the Company's proportionate interest in such activities is reflected in the financial statements.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Overburden removal costs relating to oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

(e) Depreciation, depletion and amortization

The carrying amounts of significant unproved properties are evaluated periodically for impairment with any such impairment being charged to earnings. The cost of other unproved properties is amortized over their average holding period.

Depreciation and depletion of capitalized costs of oil and gas producing properties is calculated using the unit of production method.

Depreciation of other plant and equipment is provided on either the unit of production method or the straight line method as appropriate. Straight line depreciation rates are based on the estimated service lives of the related assets.

(f) Income taxes

The Company makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to earnings.

(g) Translation of foreign currency

Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the balance sheet date. Other assets and related depreciation, depletion and amortization, other liabilities, revenue and other expense items are translated at rates of exchange in effect at the respective transaction dates. The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt, which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Company's other activities and are translated in the manner described above.

(h) Postemployment benefits

In addition to its pension plans the Company provides for other postemployment benefits, including health, dental and life insurance, to its qualifying retirees. The cost of these benefits is charged to earnings when paid by the Company.

2. The Petro-Canada Public Participation Act

On February 1, 1991 the Petro-Canada Public Participation Act ("the Act") received Royal Assent. The Act authorizes the Company to proceed with an Initial Public Offering of shares of the Company to the public subject to restrictions on non-resident and individual share ownership of 25% and 10%, respectively.

The Act also provides that:

- the name of the Company is changed from Petro-Canada Inc. to Petro-Canada,
- the name of the former parent company is changed from Petro-Canada to Petro-Canada Limited,
- the shares of the Company held by Petro-Canada Limited are transferred to the Minister of State (Privatization and Regulatory Affairs),
- the Company's head office will be situated in Calgary, and
- the sale of substantially all of the assets of individual business segments is restricted.

The Company is negotiating arrangements for its short-term and long-term financing requirements, including the servicing and refinancing of its present indebtedness to Petro-Canada Limited.

3. Accounting changes and prior period adjustment

Changes in accounting policies

(a) In 1990 the Company adopted, retroactively, the new recommendations of the Canadian Institute of Chartered Accountants on the presentation of extraordinary items. Items previously reported as extraordinary have been reclassified as expenses of continuing operations and the related income tax effects have been included with the provision for income taxes.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

(b) In 1990 the Company adopted, prospectively, the new recommendations of the Canadian Institute of Chartered Accountants on capital asset writedowns. The new recommendations require a writedown when the net carrying amount of an asset exceeds the net recoverable amount. Previously the Company applied a "ceiling test" to capitalized costs of oil and gas producing properties to ensure that these costs in each individual field did not exceed the fair market value of the related proved reserves. The effect of this change was to increase 1990 net earnings by $31 million.

Prior period adjustment

In 1990 the Company was reassessed for income taxes and related interest for the 1983 taxation year and was notified of proposed reassessments for other years prior to 1990. As a result, the previously reported income tax provisions, net earnings and retained earnings have been adjusted and the financial statements for these years have been restated. Accordingly, retained earnings as at January 1, 1990 and 1989 have been reduced by $173 million and $148 million, and 1990 and 1989 net earnings have been reduced by $17 million and $25 million, respectively.

4. Acquisition of ICG Propane Inc.

In 1990 the Company completed its acquisition of ICG Propane Inc., the propane division of Inter-City Gas Corporation. This acquisition was effective January 1, 1990 and has been accounted for by the purchase method as follows:

	1990	
Book value of assets acquired		164
Book value of assumed liabilities		(78)
		86
Excess of attributed value over book value of acquired net assets		
Property, plant and equipment	71	
Goodwill	78	149
Total cost of acquisition		235

Funds for the acquisition were provided from cash flow from operations and short-term borrowings.

5. Marketing, general and administrative

In 1989 the Company implemented an internal reorganization program which resulted in a staff reduction. The cost of this program, in the amount of $92 million, is included in 1989 marketing, general and administrative expenses.

6. Taxes and Crown royalties

	1990	1989
Items included in the statement of earnings		
Federal sales taxes	363	328
Other taxes	66	56
	429	384
Provision for income taxes	166	51
	595	435

In addition, Crown royalties paid and paid in kind of $136 million (1989—$133 million) together with federal excise taxes and provincial fuel and sales taxes of $1,675 million (1989—$1,554 million) are not included in the statement of earnings.

7. Income taxes

The provision for income taxes of $166 million (1989—$51 million) represents an effective rate of 47.8% (1989—71.8%) on earnings before income taxes of $347 million (1989—$71 million). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1990	1989
Earnings before income taxes	347	71
Add (deduct)		
Royalties and other payments to provincial governments, net	139	137
Federal allowances		
Resource allowances	(133)	(103)
Tax depletion		(36)
Non-deductible depreciation, depletion and amortization	73	68
Non-deductible interest	17	20
Non-taxable gains	(6)	(7)
Equity in earnings of affiliates	(37)	(31)
Other	(19)	(8)
Earnings as adjusted before income taxes	381	111
Canadian Federal income tax at 38.0% (1989—39.5%) applied to earnings as adjusted	145	44
Large Corporations Tax	10	5
Provincial and other income taxes, net of federal abatement	13	7
Provincial income tax rebates	(2)	(5)
Provision for income taxes	166	51

8. Non-cash items included in earnings

	1990	1989
Depreciation, depletion and amortization	373	396
Gain on sale of property, plant and equipment	(69)	(45)
Deferred income taxes	36	(1)
Equity earnings, net of dividends received	(9)	(6)
Other	(2)	(10)
	329	334

9. Increase in operating working capital

	1990	1989
Accounts receivable	35	(73)
Inventories	(287)	(117)
Prepaid expenses	(3)	(4)
Accounts payable and accrued liabilities	168	110
Income taxes payable	(63)	17
Advances	(148)	45
Other	(9)	
	(307)	(22)

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

Operating working capital is comprised of working capital other than cash and short-term deposits, short-term notes payable and current portion of long-term debt.

10. Accounts receivable

In 1990 the Company entered into an agreement to sell, with limited recourse, accounts receivable on a revolving basis. As at December 31, 1990 accounts receivable of $212 million have been sold pursuant to this agreement, resulting in cash proceeds of $200 million.

11. Inventories

	1990	1989
Crude oil, refined products and merchandise	907	615
Materials and supplies	57	62
	964	677

12. Investments

	1990	1989
At equity		
Westcoast Energy Inc.	353	293
Petro-Canada Centre	92	94
Other	28	42
At cost		
Mortgages and other investments	31	38
	504	467

Westcoast Energy Inc. ("Westcoast")

At December 31, 1990 the Company held approximately 37% (1989—37%) of the outstanding common shares of Westcoast with a quoted market value of $453 million (1989—$378 million).

Petro-Canada Centre

The Company owns 50% of Petro-Canada Centre, an office complex in Calgary. The Company has entered into a long-term lease for use of a portion of the complex and, as at December 31, 1990, has provided support for a guarantee of $230 million of long-term debt related to the facility.

13. Property, plant and equipment

	1990			1989			Capital expenditures	
	Cost	Accumulated depreciation, depletion and amortization	Net	Cost	Accumulated depreciation, depletion and amortization	Net	1990	1989
Natural resources								
Oil and gas								
Canada	3,669	1,972	1,697	3,746	2,030	1,716	237	187
Foreign	18	3	15	87	57	30	5	22
Oil sands								
Syncrude project	787	197	590	764	173	591	23	13
Other	217	217		212	212		5	7
Natural gas liquids	228	114	114	217	103	114	11	4
Other	77	56	21	76	53	23	1	3
	4,996	2,559	2,437	5,102	2,628	2,474	282	236
Refined products								
Refining	1,838	579	1,259	1,762	495	1,267	89	115
Marketing and other	1,060	246	814	950	198	752	132	94
	2,898	825	2,073	2,712	693	2,019	221	209
Other property, plant and equipment	509	241	268	322	189	133	29	25
	8,403	3,625	4,778	8,136	3,510	4,626	532	470

Capital expenditures include $2 million (1989—$nil) of capitalized interest.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

14. Other assets

	1990	1989
At cost		
Oil sands overburden removal costs	47	43
Less portion related to oil sands to be mined within one year	21	18
	26	25
Deferred pension funding	32	36
At amortized cost		
Goodwill	72	1
Deferred financing costs	18	17
Other	27	14
	175	93

15. Long-term debt

	Maturity	1990	1989
In Canadian dollars			
8.25% unsecured notes			11
In United States dollars			
7.75% unsecured notes			14
9% unsecured notes			26
LIBOR less 0.8% unsecured notes (U.S. $125 million)	1995	145	144
7.25% unsecured debentures (U.S. $200 million)[1]	1996	232	232
9.50% unsecured debentures (U.S. $200 million)[1]	2003	232	232
8.60% unsecured debentures (U.S. $300 million)[1]	2010	348	
8.25% unsecured debentures (U.S. $200 million)[1]	2016	232	232
9.70% unsecured debentures (U.S. $100 million)[1]	2018	116	115
8.80% unsecured debentures (U.S. $200 million)[1]	2019[2]	232	232
		1,537	1,238
Less current portion			6
		1,537	1,232

[1] Due to Petro-Canada Limited (Note 19).
[2] Redeemable in 2004 at the option of the holder thereof.

The minimum repayment of long-term debt in the next five years is $145 million in 1995.

16. Deferred credits

	1990	1989
Translation adjustment on long-term debt	100	114
Advances on future natural gas deliveries	49	69
Long-term liabilities	42	48
	191	231

17. Shareholder's equity

	1990	1989
Common shares	1	1,000
Contributed surplus	2,572	1,550
Retained earnings (deficit)	98	(173)
	2,671	2,377

The authorized share capital of the Company is comprised of an unlimited number of:

(a) Canadian dollar cumulative, redeemable, preferred shares without nominal or par value;

(b) U.S. dollar cumulative, redeemable, preferred shares without nominal or par value;

(c) Class A non-cumulative, non-voting, preferred shares without nominal or par value; and

(d) Common shares without nominal or par value.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

Changes in Share Capital and Contributed Surplus were as follows:

	1990			1989		
	Common shares			Common shares		
	Shares	Amount	Contributed surplus	Shares	Amount	Contributed surplus
Balance at beginning of year	4,216,011	1,000	1,550	4,216,011	1,000	2,537
Issued for cash	189,910	158				
Reduction of stated capital		(1,157)	1,157			
Transfer to retained earnings			(135)			(987)
Balance at end of year	4,405,921	1	2,572	4,216,011	1,000	1,550

In 1989 the Company approved the adoption of the successful efforts method of accounting which resulted in a decrease in retained earnings to a deficit of $987 million as at January 1, 1989. An amount of $987 million was transferred from contributed surplus to retained earnings to offset this deficit.

In October 1990 a reduction in the common share stated capital of $1,157 million and a corresponding increase in contributed surplus, together with a transfer from contributed surplus to retained earnings, were approved. The transfer from contributed surplus to retained earnings offset a deficit of $135 million.

In January 1991 the Company issued 37,415 common shares for a cash consideration of $31 million to Petro-Canada Limited, thereby increasing the number of issued common shares to 4,443,336.

In January 1991 the Company approved articles which amended its authorized share capital so as to provide for an unlimited number of:

(a) Preferred shares issuable in series designated as Senior Preferred Shares;

(b) Preferred shares issuable in series designated as Junior Preferred Shares; and

(c) Common shares.

18. Pension plans

The Company's plans are defined benefit plans with the benefits generally based upon years of service and average salary during the final years of employment. They are funded by the Company based upon the advice of an independent actuary.

Plan status as at December 31

	1990	1989
Actuarial value of assets	588	536
Pension obligation	527	508
Net pension asset	61	28

The net pension asset is amortized to earnings over the expected average remaining service life of the employees covered by the plans, which is currently 13 years.

Pension funding and expense amounted to $9 million (1989—$31 million) and $12 million (1989—$20 million), respectively.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Continued*

19. Related party transactions

The Company has short-term notes payable, advances and long-term debt (Note 15) payable to Petro-Canada Limited, the former parent company (Note 2), and is negotiating with the Government of Canada to provide for the servicing and refinancing of this indebtedness.

Transactions with the Government of Canada and its agencies are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

20. Segmented information

The Company operates in two business segments:

Natural resources, comprising: exploration, development, production, transportation and marketing activities for crude oil, natural gas, field liquids, sulphur and oil sands; and extraction of liquids from natural gas.

Refined products, comprising: purchase and sale of crude oil; refining crude oil into oil products; and distribution and marketing of these and other purchased products.

Financial information by business segment is presented in the following table as though each segment were a separate business entity. Inter-segment transfers of products, which are accounted for at market value, are eliminated on consolidation. Corporate and other includes propane marketing, investment income, interest expense and unallocated general corporate revenues and expenditures. Corporate and other assets are principally cash and short-term deposits, investments in other companies, propane marketing assets and general corporate assets.

	Natural resources		Refined products		Corporate and other		Consolidated	
	1990	1989	1990	1989	1990	1989	1990	1989
Revenue								
Sales to customers and other revenues	506	511	4,934	4,442	433	73	5,873	5,026
Inter-segment sales	808	640	14					
Segment revenue	1,314	1,151	4,948	4,442	433	73		
Earnings								
Operating earnings (loss) before the following	678	527	377	339	54	(79)	1,109	787
Depreciation, depletion and amortization	(187)	(244)	(155)	(147)	(31)	(5)	(373)	(396)
Exploration expense	(111)	(98)					(111)	(98)
Interest					(278)	(222)	(278)	(222)
Provision for income taxes	(177)	(96)	(96)	(88)	107	133	(166)	(51)
Net earnings (loss)	203	89	126	104	(148)	(173)	181	20
Capital and exploration expenditures								
Property, plant and equipment and exploration expenditures	393	334	221	209	29	25	643	568
Investments			1	(1)	49	(75)	50	(76)
Other assets	2	4	10	3	5	11	17	18
Acquisitions					235		235	
	395	338	232	211	318	(39)	945	510
Total assets	2,724	2,733	3,694	3,406	860	604	7,278	6,743
Capital employed	2,474	2,498	2,964	2,822	663	203	6,101	5,523

PETRO-CANADA—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

21. Comparative figures

Certain reclassifications have been made to the 1989 comparative figures to conform with the current year's presentation.

22. Commitments and contingent liabilities

Commitments

(a) The Company has leased property and equipment under various long-term operating leases for periods up to 2009. The minimum annual rentals for non-cancellable operating leases are estimated at $115 million in 1991, $108 million in 1992, $83 million in 1993, $68 million in 1994, $56 million in 1995 and $34 million per year thereafter until 2009.

(b) During 1990 the Company signed agreements with other joint venture participants and with the governments of Canada and Newfoundland and Labrador to develop the Hibernia offshore oil field. Costs of this project to production start-up, which is expected in 1996, are estimated at $5.2 billion; the Company's 25% share after government contributions is expected to be approximately $1.1 billion. It is anticipated that total development costs subsequent to production start-up, estimated at approximately $3.4 billion, will be financed from cash flow from the Hibernia project.

Contingent liabilities

The Company is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Company.

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

AUDITORS' REPORT

TO THE SHAREHOLDER OF PETRO-CANADA
INTERNATIONAL ASSISTANCE CORPORATION

We have audited the balance sheets of Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada Limited) as at March 31, 1991 and 1990 and the related statements of operations and changes in financial position for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and 1990 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
April 19, 1991

BALANCE SHEET AS AT MARCH 31

ASSETS	1991	1990	LIABILITIES AND SHAREHOLDER'S EQUITY	1991	1990
	$	$		$	$
Current assets			Current liabilities		
Cash	309		Bank indebtedness		207
Income taxes recoverable	69	372	Due to affiliated company, Petro-Canada		3,110,463
Due from affiliated company, Petro-Canada	48,246		Excess of parliamentary appropriations over total expenditures	48,623	
Excess of total expenditures over parliamentary appropriations		3,110,299	SHAREHOLDER'S EQUITY		
			Share capital (Note 4)	1	1
	48,624	3,110,671		48,624	3,110,671

Approved on behalf of the Board:

P. M. TOWE
Director

J. M. STANFORD
Director

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEARS ENDED MARCH 31

	1991	1990
	$	$
Project expenditures (Note 5)	38,443,733	47,452,442
Expenses		
General and administrative	1,397,299	1,847,543
Miscellaneous	157	845
Current income taxes	(111)	(2,747)
Total expenditures	39,841,078	49,298,083
Parliamentary appropriations during the year	43,000,000	49,300,000
	(3,158,922)	(1,917)
Total expenditures in excess of parliamentary appropriations at beginning of year	3,110,299	3,112,216
Total expenditures in excess of parliamentary appropriations (parliamentary appropriations in excess of total expenditures) at end of year	(48,623)	3,110,299

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED MARCH 31

	1991	1990
	$	$
Sources of cash		
Parliamentary appropriations	43,000,000	49,300,000
Decrease in income taxes recoverable	303	1,124
	43,000,303	49,301,124
Uses of cash		
Total expenditures	39,841,078	(49,298,083)
Change in due to and due from affiliated company, Petro-Canada	3,158,709	(3,822)
	42,999,787	(49,301,905)
Increase (decrease) in cash	516	(781)
Cash (bank indebtedness) at beginning of year	(207)	574
Cash (bank indebtedness) at end of year	309	(207)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991 AND 1990

1. Incorporation

The Corporation was incorporated in 1981 by Petro-Canada Limited under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council P.C. 1981-2167 of August 5, 1981.

2. Operations

The Corporation's operations are financed by parliamentary appropriations. An affiliated company, Petro-Canada, provides technical and administrative services to the Corporation at cost.

3. The Petro-Canada Public Participation Act

On February 1, 1991 the Petro-Canada Public Participation Act ("the Act") received Royal Assent. The Act provides that:

> Petro-Canada Limited is authorized to transfer all the shares of the Corporation held by Petro-Canada Limited to the Minister designated by the Governor in Council,
>
> and
>
> the Minister is authorized to procure the dissolution of the Corporation.

On February 26, 1991, the Government of Canada announced that the Corporation would be dissolved in 1991. Foreign aid in the energy sector will continue to be provided through the Canadian International Development Agency.

4. Share capital

Authorized:

Common shares—Unlimited

Issued:

One common share for a cash consideration of one dollar.

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991 AND 1990—*Concluded*

5. Project expenditures

Project expenditures consist of the following:

	1991	1990
	$	$
Africa		
Botswana	1,826,276	6,858,444
Ghana	175,299	5,664,478
Morocco	4,780,550	3,570,764
Kenya	1,595,473	1,434,782
Senegal/Gambia	9,549,575	684,535
Other		(26,831)
	17,927,173	18,186,172
Asia		
Nepal	(53,475)	2,156,273
Thailand	1,797,182	2,074,294
Myanmar (Burma)	52,148	1,301,179
Philippines	2,665,924	694,917
	4,461,779	6,226,663
Middle East		
Jordan	2,949,305	15,645,978
Western Hemisphere		
Barbados	2,546,900	
Sub Andean Basin	1,581,178	1,384,987
Colombia	4,022,057	1,367,543
Bolivia	930,442	743,603
Costa Rica	(845,831)	148,448
Other	51,985	(245,347)
	8,286,731	3,399,234
Francophonie	1,824,417	1,777,345
Technical Assistance Facility	1,191,417	1,236,256
Project Development	814,777	686,982
Alberta Summer Institute for Petroleum Industry Development	989,000	180,064
Committee for Coordination of Joint Prospecting of Mineral Resources in South Pacific Offshore Areas	(866)	113,748
	38,443,733	47,452,442

6. Contingent liabilities

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

PETRO-CANADA LIMITED (formerly PETRO-CANADA)

AUDITORS' REPORT

TO THE MINISTER OF ENERGY, MINES AND RESOURCES

We have audited the consolidated balance sheet of Petro-Canada Limited (formerly Petro-Canada) (incorporated by Special Act of the Parliament of Canada) as at December 31, 1990 and 1989 and the consolidated statements of earnings, retained earnings and changes in financial position for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, we report that, in our opinion these principles have been applied on a consistent basis.

Further, we have audited the transactions of the Corporation and its consolidated wholly-owned subsidiaries that came to our notice in the course of the above mentioned audits, to determine whether they were in accordance with Part X of the Financial Administration Act, the regulations, the charter and by-laws of the Corporation and its consolidated wholly-owned subsidiaries and any directives given to the Corporation pursuant to the Act. Our examinations of these transactions were made in accordance with generally accepted auditing standards. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 15, 1991

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31,
(stated in millions of dollars)

ASSETS	1990	1989 (Restated) (Notes 3 and 5)
Current assets		
Short-term notes receivable (Note 4)	705	710
Accrued interest receivable	27	30
Accounts receivable	4	1
Advances to Petro-Canada		148
	736	889
Investment in Petro-Canada (Note 3)		2,426
Debentures receivable (Note 4)	1,392	1,043
Deferred financing charges		11
	2,128	4,369

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989 (Restated) (Notes 3 and 5)
Current liabilities		
Short-term notes payable (Note 4)	705	710
Accrued interest payable	27	30
Accounts payable	4	1
	736	741
Long-term debt (Notes 4 and 6)	1,392	1,043
Shareholder's equity (Note 7)		2,585
	2,128	4,369

PETRO-CANADA LIMITED (formerly PETRO-CANADA)—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEARS ENDED DECEMBER 31, (stated in millions of dollars)

	1990	1989 (Restated) (Notes 3 and 5)
Revenue		
Interest income	236	185
Expenses		
Interest on long-term debt	121	83
Other interest	113	101
Financing charges	13	
	247	184
Earnings (loss) before undernoted items	(11)	1
Provision for income taxes		
Earnings (loss) from continuing operations	(11)	1
Earnings from investment in Petro-Canada (Note 3)	159	5
Net earnings	148	6

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEARS ENDED DECEMBER 31, (stated in millions of dollars)

	1990	1989 (Restated) (Notes 3 and 5)
Retained earnings (deficit) at beginning of year, as previously reported	31	(1,434)
Prior period adjustment (Note 5)	(173)	(148)
Retained earnings (deficit) at beginning of year, as restated	(142)	(1,582)
Transfer from contributed surplus		1,434
Common shares dividends	(35)	
Net earnings	148	6
Retained earnings (deficit) at end of year	(29)	(142)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEARS ENDED DECEMBER 31, (stated in millions of dollars)

	1990	1989 (Restated) (Notes 3 and 5)
Cash provided by (used in)		
Net earnings	148	6
Non-cash items included in earnings	12	
	160	6
Less earnings from investment in Petro-Canada (Note 3)	(159)	(5)
	1	1
Increase in investment in and advances to Petro-Canada	(10)	(45)
Increase in other assets, net	(1)	(1)
Decrease in short-term notes receivable, net	5	258
Decrease in short-term notes payable, net	(5)	(258)
Proceeds from issue of long-term debt	347	240
Increase in debentures receivable	(347)	(240)
	(10)	(45)
Dividends on common shares	(35)	
Decrease in cash from continuing operations	(45)	(45)
Dividends from investment in Petro-Canada (Note 3)	45	45
Cash at beginning and end of year		

PETRO-CANADA LIMITED (formerly PETRO-CANADA)—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990
(stated in millions of dollars)

1. Summary of significant accounting policies

(a) Basis of consolidation

The consolidated financial statements include the accounts of Petro-Canada Limited (formerly Petro-Canada), an agent of Her Majesty in right of Canada, and its subsidiary Petro-Canada International Assistance Corporation ("the Corporation"). The former principal operating subsidiary Petro-Canada (formerly Petro-Canada Inc.) is accounted for as a discontinued operation for the reasons described in Notes 2 and 3.

(b) Translation of foreign currency

Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the balance sheet date. Related interest income and expense are translated at rates of exchange in effect at the respective transaction dates. Unrealized exchange gains or losses arising on translation of debentures receivable and long-term debt are deferred and amortized over the remaining term of the debentures or debt.

2. The Petro-Canada Public Participation Act

On February 1, 1991 the Petro-Canada Public Participation Act ("the Act") received Royal Assent. The Act provides that:

- the name of the Corporation is changed from Petro-Canada to Petro-Canada Limited,
- the name of the former principal operating subsidiary of the Corporation is changed from Petro-Canada Inc. to Petro-Canada,
- the shares of Petro-Canada held by the Corporation are transferred to the Minister of State (Privatization and Regulatory Affairs) ("the Minister"),
- Petro-Canada is authorized to proceed with an Initial Public Offering of its shares to the public subject to certain restrictions,
- the Corporation is authorized to transfer the shares of Petro-Canada International Assistance Corporation held by the Corporation in accordance with the direction of the Governor in Council, and
- the Corporation be dissolved and the Petro-Canada Limited Act be repealed on a date to be fixed by the Governor in Council.

3. Transfer of shares of Petro-Canada

The transfer to the Minister of the shares of Petro-Canada held by the Corporation (Notes 2 and 7) is regarded by management to have been approved upon the passing of the Act, in the form of Bill C-84, by the House of Commons in December 1990. Accordingly, the Corporation's investment in Petro-Canada is accounted for as a discontinued operation effective December 31, 1990.

A summary of the assets and liabilities of Petro-Canada is as follows:

	1990	1989
Current assets	1,821	1,557
Investments	504	467
Property, plant and equipment	4,778	4,626
Other assets	175	93
Current liabilities	1,882	1,936
Long-term debt	1,537	1,232
Deferred credits	191	231
Deferred income taxes	997	967

At December 31, 1990 current liabilities of $732 million and long-term debt of $1,392 million were due to the Corporation.

Petro-Canada's total revenues for the year ending December 31, 1990 were $5,873 million (1989—$5,026 million) and the provision for income taxes was $166 million (1989—$51 million). Dividends received from Petro-Canada in 1990 were $45 million (1989—$45 million).

In January 1991 the Corporation received a dividend of $31 million from Petro-Canada and purchased common shares of Petro-Canada for $31 million.

The Corporation formally transferred its investment in Petro-Canada to the Minister on February 1, 1991.

4. Related party transactions

The Corporation has loaned the proceeds from the short-term notes payable and long-term debt to Petro-Canada, evidenced by short-term notes receivable and debentures receivable, on terms substantially the same as the Corporation's borrowing terms. In anticipation of the Initial Public Offering of the shares of Petro-Canada to the public, the Corporation is negotiating arrangements with Petro-Canada and the Government of Canada to provide for the servicing and repayment of the Corporation's outstanding debt and other obligations and the related obligations of Petro-Canada to the Corporation.

5. Prior period adjustment

In 1990 Petro-Canada was reassessed for income taxes and related interest for the 1983 taxation year and was notified of proposed reassessments for other years prior to 1990. As a result, the previously reported net earnings and retained earnings of the Corporation have been adjusted; retained earnings as at January 1, 1990 and 1989 have been reduced by $173 million and $148 million, and 1990 and 1989 net earnings have been reduced by $17 million and $25 million, respectively.

PETRO-CANADA LIMITED (formerly PETRO-CANADA)—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

6. Long-term debt

	Maturity	1990	1989
In United States dollars			
7.25% unsecured debentures (U.S. $200 million)	1996	232	232
9.50% unsecured debentures (U.S. $200 million)	2003	232	232
8.60% unsecured debentures (U.S. $300 million)	2010	348	
8.25% unsecured debentures (U.S. $200 million)	2016	232	232
9.70% unsecured debentures (U.S. $100 million)	2018	116	115
8.80% unsecured debentures (U.S. $200 million)	2019*	232	232
		1,392	1,043

*Redeemable in 2004 at the option of the holder thereof.

There are no minimum repayments of long-term debt in the next five years.

7. Shareholder's equity

	1990	1989
Capital	2,727	2,727
Retained earnings (deficit)	(29)	(142)
	2,698	2,585
Shareholder's equity attributed to investment in Petro-canada transferred to the Minister (Notes 2 and 3)	(2,698)	
		2,585

Authorized capital

(a) 71,188 common shares with a par value of one hundred thousand dollars each, and

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of one billion dollars. These shares have a par value of one dollar each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued (to the Government of Canada)

	Number of shares	1990	1989
Common shares	17,540	1,754	1,754
Preferred shares	972,771,853	973	973
Total capital		2,727	2,727

Contributed surplus

During 1989 the Board of Directors approved the adoption of the successful efforts method of accounting which resulted in a decrease in retained earnings to a deficit of $1,434 million as at January 1, 1989. The Governor in Council approved the surrender for cancellation of 14,343 common shares and this surrender and cancellation resulted in a contributed surplus of $1,434 million. Shareholder's equity at December 31, 1989 was adjusted to give effect to the contributed surplus and its offset against the deficit.

8. Commitments

The Corporation has leased office space in Petro-Canada Centre, an office building in Calgary, and has subleased this space to Petro-Canada. The minimum annual rentals are estimated at $35 million in 1991, $35 million in 1992, $36 million in 1993, $39 million in 1994, $41 million in 1995 and $47 million thereafter until 2009.

PORT OF QUÉBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of Port of Québec Corporation as at December 31, 1990 and the statements of income, contributed capital, surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and with the charter and by-laws of the Corporation.

Peat Marwick Thorne
Chartered Accountants

Québec, Canada
February 8, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current assets		
Cash	806,291	403,424
Investments (Note 1)	1,909,823	21,464,555
Accounts receivable	2,505,927	1,875,204
Materials and supplies	153,864	142,038
	5,375,905	23,885,221
Investments (Note 1)	6,729,236	6,702,891
Fixed assets (Note 2)	55,701,730	41,490,002
	67,806,871	72,078,114

LIABILITIES	1990	1989
	$	$
Current liabilities		
Accounts payable and accrued liabilities	3,530,662	1,749,375
Contribution payable to Canada	5,665,000	
Grants in lieu of municipal taxes	185,654	664,000
Deferred revenues	850,172	817,416
	10,231,488	3,230,791
Long-term		
Accrued employee benefits	971,700	890,000
EQUITY OF CANADA		
Contributed capital	51,852,198	63,182,198
Surplus	4,751,485	4,775,125
	56,603,683	67,957,323
	67,806,871	72,078,114

Contingencies (Note 5).
Commitments (Note 6).

On behalf of the Board:

GUY BOULANGER, FCA
Chairman

ROSS GAUDREAULT
President and Chief Executive Officer

PORT OF QUÉBEC CORPORATION—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenue from operations	11,460,609	11,313,942
Expenses		
Operating and administrative	10,692,721	9,713,793
Depreciation	2,173,736	2,055,558
Grants in lieu of municipal taxes	865,496	1,149,559
	13,731,953	12,918,910
Loss from operations	(2,271,344)	(1,604,968)
Investment income	2,169,951	2,899,549
Net income (loss) before unusual items	(101,393)	1,294,581
Gain in settlement of grants in lieu of municipal taxes	157,211	
Gain in settlement of past litigations		381,052
	157,211	381,052
Net income	55,818	1,675,633

STATEMENT OF CONTRIBUTED CAPITAL
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Balance at beginning of year	63,182,198	63,182,198
Contribution to Canada	(11,330,000)	
Balance at end of year	51,852,198	63,182,198

STATEMENT OF SURPLUS
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Surplus at beginning of year	4,775,125	3,179,492
Net income	55,818	1,675,633
Dividend to Canada	(79,458)	(80,000)
Surplus at end of year	4,751,485	4,775,125

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Cash provided by (used for)		
Operations		
Net income	55,818	1,675,633
Items not affecting cash		
Amortization of discount on Canada Government bonds	(26,345)	(26,345)
Depreciation	2,173,736	2,055,558
Loss (gain) on disposal of fixed assets	(36,443)	55,075
Accrued employee benefits	81,700	79,800
	2,248,466	3,839,721
Changes in non-cash operating working capital (Note 3)	6,358,148	851,649
	8,606,614	4,691,370
Investment		
Additions to fixed assets	(16,414,650)	(1,308,195)
Proceeds from disposal of fixed assets	65,629	45,546
	(16,349,021)	(1,262,649)
Financing		
Contribution to Canada	(11,330,000)	
Dividend to Canada	(79,458)	(80,000)
	(11,409,458)	(80,000)
Increase (decrease) in cash position	(19,151,865)	3,348,721
Cash position at beginning of year	21,867,979	18,519,258
Cash position at end of year	2,716,114	21,867,979
Cash position is represented by		
Cash	806,291	403,424
Investments	1,909,823	21,464,555
	2,716,114	21,867,979

PORT OF QUÉBEC CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

General

The Port of Québec Corporation was incorporated on June 1, 1984, under section 6.2(1) of the Canada Ports Corporation Act. The Corporation is exempt from income tax.

Summary of significant accounting policies

(a) Investments

Investments are direct securities guaranteed by Canada. They are presented at amortized cost and the premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants received from Canada and from third parties for capital projects are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis commencing with the year the asset becomes operational, using the following annual rates:

Dredging	2.5%-6.7%
Berthing structures	2.5%-10%
Buildings	2.5%-10%
Utilities	3.3%-10%
Roads and surfaces	2.5%-10%
Machinery and equipment	5%-20%
Office furniture and equipment	20%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Port of Québec Corporation assumes all risks with respect to workers' compensation claims. Any costs arising from these claims are recorded in the accounts in the year, based on the invoices received or to be received from Labour Canada for the year.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is estimated based on municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years under collective agreements, or in accordance with its policy.

1. Investments

Investments, which are direct securities guaranteed by Canada, are as follows:

	1990		1989	
	Cost	Market value	Cost	Market value
	$	$	$	$
Current	1,909,823	1,909,588	21,464,555	21,411,038
Long-term	6,729,236	7,176,618	6,702,891	7,520,074

2. Fixed assets

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	11,098,253		11,098,253	11,098,253
Dredging	4,561,341	4,007,429	553,912	581,972
Berthing structures	23,167,788	17,494,638	5,673,150	5,800,251
Buildings	33,782,474	16,130,160	17,652,314	18,350,800
Utilities	3,839,101	2,404,838	1,434,263	1,431,895
Roads and surfaces	6,046,395	4,227,977	1,818,418	2,003,653
Machinery and equipment	794,948	357,628	437,320	222,344
Office furniture and equipment	1,713,401	783,088	930,313	346,757
Projects under construction	16,103,787		16,103,787	1,654,077
	101,107,488	45,405,758	55,701,730	41,490,002

3. Changes in non-cash operating working capital

	1990	1989
	$	$
Accounts receivable	(630,723)	780,369
Materials and supplies	(11,826)	(10,182)
Accounts payable and accrued liabilities	1,781,287	(206,576)
Contribution payable to Canada	5,665,000	
Grants in lieu of municipal taxes	(478,346)	265,800
Deferred revenues	32,756	22,238
	6,358,148	851,649

4. Related party transactions

During the year, the Corporation entered into transactions with related entities including various departments, government organizations and Crown corporations.

Principally, the Corporation earned rental revenues of $878,000 in 1990 from related entities ($577,000 in 1989). The expenses paid to related parties mainly consist in reimbursements of $803,000 ($696,000 in 1989) to Canada Ports Corporation as its share of the Corporation's head office expenses. The Corporation has also earned investment income of $2,170,000 ($2,900,000 in 1989) on Government of Canada securities.

The Corporation has accounts payable of $281,000 ($99,000 in 1989) and accounts receivable of $64,000 ($271,000 in 1989) with the same related parties.

PORT OF QUÉBEC CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

5. Contingencies

Claims aggregating approximately $1,000,000 have been received by the Corporation in respect to lawsuits and various other matters in dispute. In the Corporation's view, its position is defensible and the final outcome of such claims should not result in any material loss.

In addition, claims for an estimated amount of approximately $5,000,000 have been received by the Corporation concerning the ownership of certain lands. Any amount payable in connection with those claims will be capitalized to the cost of land.

These amounts are not recorded in the financial statements.

6. Commitments

The Corporation has made commitments totalling approximately $1,300,000 of which $33,000 have been expensed as at December 31, 1990, pertaining to the restoration of the main cereal terminal in 1991. In addition, funds committed for fixed assets projects in 1990, but not yet disbursed, amounted to approximately $1,000,000 as at December 31,1990.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of Prince Rupert Port Corporation as at December 31, 1990 and the statements of income and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the letters patent and by-laws of the Corporation.

Peat Marwick & Thorne
Chartered Accountants

New Westminster, Canada
February 1, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current assets		
Cash	254,462	106,563
Investments (Note 2)	5,337,094	1,793,604
Accounts receivable	2,227,574	1,325,290
Materials and supplies	209,615	110,779
	8,028,745	3,336,236
Property and equipment (Note 3)	104,024,593	97,774,346
	112,053,338	101,110,582

LIABILITIES	1990	1989
	$	$
Current liabilities		
Accounts payable and accrued liabilities	282,641	3,317,012
Payable to Canada	2,174,570	1,864,733
Grants in lieu of municipal taxes	441,397	500,874
Deferred revenues	201,004	173,481
Current portion of loans from Canada	300,873	80,129
	3,400,485	5,936,229
Long-term debt		
Recoverable contribution from Canada (Note 4)	48,300,000	48,300,000
Loans from Canada (Note 5)	16,878,998	4,419,871
	65,178,998	52,719,871
EQUITY OF CANADA		
Contributed surplus	31,311,805	31,311,805
Surplus	12,162,050	11,142,677
	43,473,855	42,454,482
	112,053,338	101,110,582

Commitments (Note 6).

On behalf of the Board:

DONALD H. SEIDEL
Chairman

TERRENCE R. ANDREW
General Manager and Chief Executive Officer

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenue from operations	14,195,949	14,372,103
Expenses		
Operating and administrative	9,272,992	9,614,220
Depreciation	1,652,365	701,994
Grants in lieu of municipal taxes	439,826	544,573
	11,365,183	10,860,787
Income from operations	2,830,766	3,511,316
Other income (expense)		
Interest income	1,000,973	985,783
Loss on disposal of property and equipment	(283,573)	
Interest expense	(1,554,732)	(83,562)
	(837,332)	902,221
Net income	1,993,434	4,413,537
Surplus, beginning of year	11,142,677	7,852,327
	13,136,111	12,265,864
Dividend to Canada	974,061	1,123,187
Surplus, end of year	12,162,050	11,142,677

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Cash provided by (used in)		
Operations		
Net income	1,993,434	4,413,537
Items not involving cash		
Depreciation	1,652,365	701,994
Loss on disposal of property and equipment	283,573	
Changes in non-cash operating working capital		
Accounts receivable	(902,284)	(463,865)
Materials and supplies	(98,836)	(17,115)
Accounts payable and accrued liabilities	(3,034,371)	2,630,846
Grants in lieu of municipal taxes	(59,477)	106,276
Deferred revenues	27,523	24,151
	(138,073)	7,395,824
Financing		
Increase in payable to Canada	309,837	1,845,865
Increase in loans from Canada	12,679,871	4,500,000
Dividend to Canada	(974,061)	(1,123,187)
	12,015,647	5,222,678
Investment		
Purchase of property and equipment	(8,186,185)	(27,204,293)
Increase (decrease) in cash position	3,691,389	(14,585,791)
Cash position, beginning of year	1,900,167	16,485,958
Cash position, end of year	5,591,556	1,900,167

Cash position is defined as cash and investments.

PRINCE RUPERT PORT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

Local port corporation

The Prince Rupert Port Corporation was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act. The Corporation is exempt from income taxes.

On June 1, 1984, all the assets and liabilities of Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by Canada Ports Corporation.

1. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Property and equipment

Property and equipment are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related property and equipment.

Depreciation is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	5%
Berthing structures	2.5-10%
Buildings	5-10%
Roads and surfaces	3.3-10%
Utilities	5-10%
Machinery and equipment	5-100%
Office furniture and equipment	20-33.3%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is estimated based on municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

2. Investments

	1990	1989
	$	$
Amortized cost	5,337,094	1,793,604
Market value	5,277,293	1,791,970

3. Property and equipment

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	64,099,197		64,099,197	60,498,881
Dredging	306,049	9,528	296,521	3,624
Berthing structures	36,177,563	4,178,592	31,998,971	5,433,237
Buildings	3,055,486	692,957	2,362,529	1,948,769
Roads and surfaces	6,666,444	2,815,843	3,850,601	1,163,300
Utilities	2,985,663	1,948,593	1,037,070	1,201,014
Machinery and equipment	1,608,703	1,376,581	232,122	343,627
Office furniture and equipment	349,108	201,526	147,582	127,375
Construction in progress				27,054,519
	115,248,213	11,223,620	104,024,593	97,774,346

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

4. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The recoverable contribution as at December 31, 1990 is $48,300,000.

The total recoverable contribution was interest-free until April 1, 1989, thereafter it bears interest of approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable in annual instalments over a 20 year period, commencing April 1, 1989 contingent upon the revenues received from a direct coal throughput surcharge of $.463 per tonne for 1990, (escalating with the rate of increase in the Consumer Price Index) at a minimum throughput of 6,600,000 tonnes but not to exceed 12,000,000 tonnes per year. On April 1, 2009, it is anticipated that the unpaid balance of the contribution, if any, will be forgiven by the Government of Canada.

As the Corporation acts as an intermediary between Ridley Terminals Inc. and the Government of Canada, the surcharge revenues and interest payments are not reflected in the Corporation's statement of income. Rather, they are reflected on the balance sheet as payable to Canada.

As at December 31, 1990, the Corporation has received/receivable approximately $2,175,000 (1989, $1,900,000) in connection with the above surcharge which is included in payable to Canada.

5. Loans from Canada

	1990	1989
	$	$
Interest-bearing loans at 9.80% to 10.40% repayable in blended annual instalments, maturing in 2010	17,179,871	4,500,000
Less portion included in current liabilities	300,873	80,129
	16,878,998	4,419,871

Principal repayment requirements over the next five years are as follows:

	$
1991	301,000
1992	332,000
1993	366,000
1994	403,000
1995	444,000
	1,846,000

6. Commitments

(a) During the year the Corporation entered into an agreement with Canadian National Railway Company (CNR), whereby CNR sold to the Corporation 2.8 hectares of land in exchange for 0.913 hectares of land and $625,000.

The Corporation recorded the land acquired at the carrying value of the land sold and $625,000.

At year end, the Corporation had acquired title to the former CNR property but title had not yet transferred on the land sold from the Corporation to CNR.

(b) The Corporation rents a building under a long-term operating lease which expires May 1, 1991. The aggregate rental payable to the expiry date amounts to $90,088.

7. Related party transactions

(a) During the year, the Corporation received revenue of $1,654,584 (1989, $1,489,644) from Ridley Terminals Inc., a company in which Canada Ports Corporation has a significant investment. At December 31, 1990, the Corporation was owed $741,675 by Ridley Terminals Inc. (1989, $495,561).

(b) During the year the Corporation paid $534,884 (1989, $463,961) to Canada Ports Corporation as its share of that Corporation's head office expense.

ROYAL CANADIAN MINT

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by Management in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, and the integrity and objectivity of the data in these financial statements are Management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

In support of its responsibility, Management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the Financial Administration Act and regulations as well as the Royal Canadian Mint Act and by-laws of the corporation.

The Board of Directors is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the corporation. The Committee meets with Management, internal audit staff and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister responsible for the Royal Canadian Mint.

M.A.J. Lafontaine
President and Master of the Mint

J.E. Uberig
Vice-President, Administration and Finance

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have audited the balance sheet of the Royal Canadian Mint as at December 31, 1990 and the statements of operations and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 27, 1991

ROYAL CANADIAN MINT—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash and short-term investments	17,194	26,632
Accounts receivable		
Government departments	81	152
Other	9,014	5,245
Prepaid expenses	1,140	1,543
Inventories (Note 3)	31,247	25,561
	58,676	59,133
Property, buildings and equipment (Note 4)	49,127	42,098
	107,803	101,231

LIABILITIES	1990	1989
Current		
Accounts payable		
Government departments	1,436	4,956
Other	16,849	16,504
Current portion of long-term loans		
(Note 5)	2,673	2,673
Deferred revenues (Note 6)	4,850	1,170
	25,808	25,303
Long-term		
Loans from Government of Canada		
(Note 5)	10,867	13,540
Provision for employee termination		
benefits	6,104	5,476
	16,971	19,016
SHAREHOLDER'S EQUITY		
Share capital	40,000	40,000
(authorized and issued, 4,000 non-transferable shares)		
Retained earnings	25,024	16,912
	65,024	56,912
	107,803	101,231

Approved by Management:

M. A. J. LAFONTAINE
President and Master of the Mint

J. E. UBERIG
Vice-President, Administration and Finance

Approved by the Board of Directors:

J. C. CORKERY
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Precious metal coins	486,431	566,369
Canadian numismatic coins	46,644	57,582
Canadian circulation coins	32,843	89,655
Foreign contracts	31,852	24,500
Refinery	5,729	6,018
Investment and other income	2,663	5,394
	606,162	749,518
Expenses (Note 7)		
Cost of materials used	529,626	671,719
Salaries, wages and benefits	31,488	31,246
Promotion	11,020	14,132
Transportation and communications	5,068	5,636
Professional and special services	4,996	3,808
Utilities and supplies	4,562	5,557
Amortization of capital assets	2,827	2,679
Repairs and maintenance	2,141	2,339
Building and equipment rental	2,002	2,044
Interest on long-term loans	1,528	1,961
Miscellaneous	492	625
	595,750	741,746
Net earnings for the year	10,412	7,772
Retained earnings, beginning of year	16,912	9,140
Dividend	(2,300)	
Retained earnings, end of year	25,024	16,912

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Net earnings for the year	10,412	7,772
Items not affecting funds		
Amortization of capital assets	2,827	2,679
	13,239	10,451
Net change in non-cash working capital	(8,476)	4,836
Increase in provision for employee termination benefits	628	404
	5,391	15,691
Investing activities		
Additions to capital assets (net)	(9,856)	(3,762)
Financing activities		
Decrease in loans from Government of Canada	(2,673)	(2,673)
Dividend	(2,300)	
Issue of share capital		40,000
Payment of net earnings to Government of Canada		(60,363)
	(4,973)	(23,036)
Decrease in cash	(9,438)	(11,107)
Cash and short-term investments, beginning of year	26,632	37,739
Cash and short-term investments, end of year	17,194	26,632

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part II of Schedule III to the Financial Administration Act.

The objectives of the Mint are to mint coins in anticipation of profit and to carry out other related activities.

The Mint may borrow money from the Consolidated Revenue Fund or any other source, subject to the approval of the Minister of Finance with respect to the time and the terms and conditions, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50 million.

2. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, buildings and equipment

Property, buildings and equipment are recorded at cost and amortized under the straight-line method at the following annual rates:

Land improvements	2½%
Buildings	2½%
Equipment	10%

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. The corporation's contributions to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the corporation and are charged to operations on a current basis.

3. Inventories

	1990	1989
	(in thousands of dollars)	
Raw materials	15,631	12,317
Work in process	6,283	3,575
Finished goods	6,132	7,416
Supplies	3,201	2,253
	31,247	25,561

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

In order to facilitate the production of precious metal coins, the Mint borrows the quantity of gold, platinum and silver required and pays interest based on the value of these metals established on the commodity markets. As at December 31, 1990, a total of 504,106 ounces of gold, 29,368 ounces of platinum and 45,480 ounces of silver was borrowed and was not reflected in these financial statements.

4. Property, buildings and equipment

	1990			1989
	Cost	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	3,226		3,226	561
Land improvements	914	571	343	357
Buildings	43,752	9,613	34,139	29,816
Equipment	30,475	19,056	11,419	11,364
	78,367	29,240	49,127	42,098

5. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 8.25% to 12.00% and are repayable according to the following schedule:

	(in thousands of dollars)
1991	2,673
1992	2,673
1993	2,673
1994	2,673
1995	2,673
1996-1998	175
	13,540
Current portion	(2,673)
	10,867

6. Deferred revenues

Deferred revenues represent payments received from customers for products to be shipped after December 31, 1990.

7. Expenses

Expenses include cost of goods sold, detailed as follows:

	1990	1989
	(in thousands of dollars)	
Materials used	529,626	671,719
Direct labour	4,284	4,587
Manufacturing overhead	27,418	26,909
	561,328	703,215

8. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

Transactions with the Department of Finance related to the production and delivery of Canadian circulation coins are generally carried out on a cost plus basis.

SAINT JOHN PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of the Saint John Port Corporation as at December 31, 1990 and the statements of income and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Ernst & Young
Chartered Accountants

Saint John, Canada
February 8, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash		7
Investments (Note 3)	13,386	11,419
Accounts receivable	1,182	1,327
Materials and supplies	28	45
	14,596	12,798
Long-term		
Long-term investments (Note 3)	962	959
Fixed assets (Note 4)	76,503	78,317
	77,465	79,276
	92,061	92,074

LIABILITIES	1990	1989
Current		
Bank indebtedness	50	
Accounts payable and accrued charges	1,760	1,110
Deferred revenues	521	378
Grants in lieu of municipal taxes	40	84
Due to Canada (Note 5)	2,455	
Current portion of deferred interest contribution	623	
	5,449	1,572
Long-term		
Loans from Canada (Note 6)	20,052	20,052
Financing provided by a province (Note 7)	19,696	19,696
Accrued employee benefits	481	425
Deferred interest contribution (Note 8)	708	
	40,937	40,173
	46,386	41,745
EQUITY OF CANADA		
Contributed capital (Note 5)	44,462	49,372
Retained earnings	1,213	957
	45,675	50,329
	92,061	92,074

On behalf of the Board:

HARRY P. GAUNCE
Chairman

KENNETH R. KRAUTER
General Manager and Chief Executive Officer

SAINT JOHN PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Revenues from operations	11,882	11,477
Expenses		
Operating and administrative	7,787	6,841
Grants in lieu of municipal taxes	587	754
Depreciation	2,585	2,696
Loss on disposal of fixed assets	745	98
	11,704	10,389
Income from operations	178	1,088
Investment income	1,668	1,501
Interest expense (Note 8)	(1,590)	(2,363)
Net income	256	226
Retained earnings, beginning of year	957	731
Retained earnings, end of year	1,213	957

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Cash provided by (used in)		
Operations		
Net income	256	226
Add items not requiring a cash payment		
Depreciation	2,585	2,696
Loss on disposal of fixed assets	745	98
Other	53	25
	3,639	3,045
Net change in non-cash working capital balances (Note 9)	911	486
	4,550	3,531
Financing		
Contribution to Canada	(4,910)	
Due to Canada	2,455	
Deferred interest contribution	1,331	
	(1,124)	
Investing		
Additions to fixed assets	(1,550)	(1,152)
Proceeds on disposal of fixed assets	34	
	(1,516)	(1,152)
Increase in cash	1,910	2,379
Cash position, beginning of year	11,426	9,047
Cash position, end of year	13,336	11,426

Cash position consists of cash, short-term investments and bank indebtedness.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

1. Canada Ports Corporation Act and Incorporation

In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of Saint John was approved and the Saint John Port Corporation was incorporated under the laws of Canada effective at the closing of business on December 31, 1986 and commenced operations January 1, 1987.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the Saint John Port Corporation at their carrying values in the accounts of the Canada Ports Corporation—Port of Saint John.

2. Significant accounting policies

(a) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates as follows:

Dredging	2.5-6.7%
Berthing structures	2.5-10.0%
Buildings	2.5-10.0%
Utilities	3.3-10.0%
Roads and surfaces	2.5-10.0%
Machinery and equipment	5.0-100.0%
Office furniture and equipment	20.0%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay and annual leave which are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

SAINT JOHN PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

3. Investments

Investments are direct and guaranteed securities of Canada as follows:

	1990		1989	
	Amortized cost	Face value	Amortized cost	Face value
	(in thousands of dollars)			
Canada Treasury Bills	13,386	14,009	11,419	12,013
Canada Bonds	962	1,000	959	1,000

4. Fixed assets

	1990			1989
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	30,426		30,426	30,426
Dredging	1,967	1,516	451	469
Berthing structures	63,803	30,496	33,307	34,575
Buildings	13,897	7,712	6,185	7,106
Utilities	7,733	4,013	3,720	4,028
Roads and surfaces	5,345	4,528	817	1,035
Machinery and equipment	1,796	1,607	189	170
Office furniture and equipment	1,222	940	282	352
Work under construction	1,126		1,126	156
	127,315	50,812	76,503	78,317

5. Contributed capital

	1990	1989
	(in thousands of dollars)	
Contributed capital, beginning of year	49,372	49,372
Contribution to Canada	(4,910)	
Contributed capital, end of year	44,462	49,372

During the year the Federal Government required payment of $4.91 million from the Corporation as a contribution toward the Federal Government deficit reduction. At December 31, 1990 $2.455 million was outstanding, and was paid in early 1991.

6. Loans from Canada

	1990	1989
	(in thousands of dollars)	
Term loans bearing interest at 11.0% to 12.43% maturing between December 31, 1998 and 2005	20,052	20,052

7. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal Complex, Saint John. The province will receive annual principal payments equal to approximately 47% of the net operating income of the terminal until the non-interest bearing advance is repaid. The cost of major repairs has been included in calculating the net operating income of the terminal and the current portion payable as at December 31, 1990 has been calculated accordingly. The province is disputing this accounting treatment. Had net operating income not been reduced by the cost of these major repairs, the current portion payable would be approximately $1,109,000.

8. Deferred interest contribution

During the year the Federal Government advanced the Corporation $2,000,000 to offset interest payments in 1990, 1991 and 1992 on the $6,665,000 debt owed to the Federal Government with respect to Rodney Terminal.

The original amount of the advance plus the interest earned will be available to fund interest payments required over the three year period. The anticipated interest payments will be $2,485,500. The defined interest credits will be absorbed on a straight line basis over the period. The funds on hand at December 31, 1990, $1,331,000, are available to reduce interest expense in 1991 and 1992. Interest expense for 1990 was reduced by approximately $773,000 as a result of the application of the deferred credit.

9. Net change in non-cash working capital balances

	1990	1989
	(in thousands of dollars)	
Decrease (increase) in current assets		
Accounts receivable	145	185
Materials and supplies	17	1
	162	186
Increase (decrease) in current liabilities		
Accounts payable and accrued charges	650	220
Deferred revenues	143	99
Grants in lieu of municipal taxes	(44)	(19)
	749	300
	911	486

10. Related party transactions

During the year the Corporation paid $803,000 (1989—$696,000) to Canada Ports Corporation as its share of that Corporation's head office expense.

11. Comparitive figures

Certain of the 1989 figures have been reclassified to conform with the statement presentation adopted for the current year.

ST. JOHN'S PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of the St. John's Port Corporation as at December 31, 1990, and the statements of income and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

St. John's, Canada
February 6, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	29,289	1,834
Investments (Note 3)	2,495,892	1,311,118
Accounts receivable	528,987	370,777
Due from Canada	66,000	75,095
	3,120,168	1,758,824
Fixed (Note 4)	14,134,876	14,784,522
	17,255,044	16,543,346

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	377,493	250,346
Grants in lieu of municipal taxes	47,104	46,375
Deferred revenues	337,911	301,238
Current portion of loans from Canada	241,331	220,036
	1,003,839	817,995
Accrued employee benefits	121,160	91,491
Loans from Canada (Note 5)	2,670,795	2,912,126
	3,795,794	3,821,612
EQUITY OF CANADA		
Contributed capital	10,131,636	10,131,636
Surplus	3,327,614	2,590,098
	13,459,250	12,721,734
	17,255,044	16,543,346

Contingencies (Note 6).

On behalf of the Board:

FRED M. MILLEY
Chairman

DAVID J. FOX
Port Manager and Chief Executive Officer

ST. JOHN'S PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenue from operations	3,351,142	3,026,807
Operating and administrative expenses	1,619,361	1,637,620
Depreciation	889,114	781,964
Grants in lieu of municipal taxes	53,662	39,124
	2,562,137	2,458,708
Income from operations	789,005	568,099
Investment income	249,991	182,182
Interest expense	(301,480)	(320,894)
Net income	737,516	429,387
Surplus, beginning of year	2,590,098	2,160,711
Surplus, end of year	3,327,614	2,590,098

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Cash provided from (used for)		
Operating activities		
Net income	737,516	429,387
Depreciation	889,114	781,964
Other non-cash items	29,669	(15,833)
	1,656,299	1,195,518
Changes in		
Accounts receivable	(158,210)	(9,593)
Due from Canada	9,095	(75,095)
Accounts payable and accrued liabilities	127,147	(526,343)
Grants in lieu of municipal taxes	729	(46,800)
Deferred revenues	36,673	22,542
Current portion of loans from Canada	21,295	19,414
	1,693,028	579,643
Financing activities		
Capital grants	1,324,905	2,075,095
Loans from Canada	(241,331)	(220,036)
	1,083,574	1,855,059
Investing activities		
Proceeds on disposals of fixed assets	8,335	
Purchase of fixed assets	(1,572,708)	(3,077,986)
	(1,564,373)	(3,077,986)
Net cash provided (used)	1,212,229	(643,284)
Cash and short term investments, beginning of year	1,312,952	1,956,236
Cash and short term investments, end of year	2,525,181	1,312,952

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

1. In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of St. John's was approved and the St. John's Port Corporation was established effective June 1, 1985.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of St. John's to the St. John's Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

   Depreciation is recorded on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates indicated in Note 4.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (e) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years in accordance with its policy.

3. Investments

	1990		1989	
	Amortized cost	Face amount	Amortized cost	Face amount
	$	$	$	$
Short-term	2,495,892	2,532,400	1,311,118	1,324,100

ST. JOHN'S PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

4. Fixed assets

	1990			1989
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		4,735,248		4,735,248	4,643,700
Berthing structures	2.5-10	9,521,795	5,830,191	3,691,604	3,886,220
Buildings	2.5-10	1,912,791	1,320,048	592,743	640,122
Utilities	3.3-10	3,104,583	948,962	2,155,621	2,305,995
Roads and surfaces	2.5-10	4,056,498	1,525,300	2,531,198	2,942,618
Machinery and equipment	5-100	307,646	115,429	192,217	202,770
Office furniture and equipment	20	224,567	156,066	68,501	60,175
Projects under construction		167,744		167,744	102,922
		24,030,872	9,895,996	14,134,876	14,784,522

5. Loans from Canada

	1990	1989
	$	$
Term loans, bearing interest at 9.33% to 10.015%, maturing between 1997 and 2000, repayable in equal annual instalments of principal and interest of $521,516	2,912,126	3,132,162
Principal instalments payable within one year	241,331	220,036
	2,670,795	2,912,126

The loans from Canada are unsecured.

Annual principal repayments in each of the next five years are as follows: 1991—$241,331; 1992—$264,689; 1993—$290,309; 1994—$318,412; 1995—$349,238.

6. Contingent liabilities

Claims aggregating approximately $364,000 arising from alleged damages suffered on the Corporation's property have been received by the Corporation.

The Corporation is a third party defendant, and has denied any liability, and no material loss is anticipated.

7. Related party transactions

During the year, the Corporation received advances on a capital grant from the federal government in the amount of $1,334,000. The remaining grant of $66,000 will be advanced to the Corporation in 1991.

During the year the Corporation paid $222,512 (1989—$193,008) to Canada Ports Corporation as its share of that Corporation's head office expense.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1991 and the statements of operations, deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 1991, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 10, 1991

BALANCE SHEET AS AT MARCH 31, 1991
(in thousands of dollars)

ASSETS	1991	1990
Current		
Cash and term deposits	19,828	16,759
Accounts receivable	5,811	7,500
Accrued interest receivable	2,073	1,375
Supplies inventory	3,022	2,996
	30,734	28,630
Long-term		
Investments (Note 3)	36,911	44,862
Receivable	70	93
Investment in subsidiaries (Note 4)	10	10
Capital assets (Note 5)	525,779	526,692
	593,504	600,287

LIABILITIES	1991	1990
Current		
Accounts payable and accrued liabilities	12,032	13,065
Large corporation tax payable (Note 7)	2,011	756
	14,043	13,821
Long-term		
Accrued employee termination benefits (Note 3)	13,182	12,788
	27,225	26,609
Commitments and contingencies (Notes 8 and 9)		
EQUITY OF CANADA		
Contributed capital (Note 6)	624,950	624,950
Deficit	(58,671)	(51,272)
	566,279	573,678
	593,504	600,287

Approved:

G.R. STEWART
President

C. LEMELIN
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991					1990
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	27,575	31,600	59,175		59,175	58,958
Leases and licenses	932	2,962	3,894	722	4,616	4,239
Others	1,464	1,055	2,519	1,404	3,923	3,316
	29,971	35,617	65,588	2,126	67,714	66,513
Expenses						
Operating	6,866	12,004	18,870		18,870	17,957
Maintenance	14,791	12,754	27,545	328	27,873	24,705
Administration	5,239	5,870	11,109	46	11,155	11,136
Headquarters	5,100	5,809	10,909	96	11,005	9,600
Amortization	4,854	5,876	10,730	32	10,762	10,560
Employee termination benefits	727	921	1,648		1,648	1,818
	37,577	43,234	80,811	502	81,313	75,776
Income (loss) from operations	(7,606)	(7,617)	(15,223)	1,624	(13,599)	(9,263)
Investment income	3,087	3,515	6,602	853	7,455	7,229
Net income (loss) before large corporation tax	(4,519)	(4,102)	(8,621)	2,477	(6,144)	(2,034)
Large corporation tax	577	656	1,233	22	1,255	756
Net income (loss) for the year	(5,096)	(4,758)	(9,854)	2,455	(7,399)	(2,790)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991			1990
	Seaway	Thousand Islands Bridge	Total	Total
Retained earnings (deficit), beginning of the year	(58,965)	7,693	(51,272)	(48,482)
Net income (loss) for the year	(9,854)	2,455	(7,399)	(2,790)
Retained earnings (deficit), end of the year	(68,819)	10,148	(58,671)	(51,272)

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991
(in thousands of dollars)

	1991			1990
	Seaway	Thousand Islands Bridge	Total	Total
Cash provided by (used in)				
Operating activities				
Net income (loss) for the year	(9,854)	2,455	(7,399)	(2,790)
Items not requiring cash				
Amortization	10,730	32	10,762	10,560
Provision for termination benefits	1,648		1,648	1,818
(Profit) loss on disposal of capital assets	(355)		(355)	34
Net change in working capital components other than cash and term deposits	3,109	(1,922)	1,187	(816)
Payment of termination benefits	(1,254)		(1,254)	(1,664)
Cash provided by operating activities	4,024	565	4,589	7,142
Financing activities				
Funding from Federal Government for Welland Canal Rehabilitation Program	27,300		27,300	26,900
Cash provided by financing activities	27,300		27,300	26,900
Investing activities				
Reduction in long-term receivables	23		23	56
Decrease (increase) in investments	7,951		7,951	(3,422)
Increase in capital assets	(36,755)	(565)	(37,320)	(29,474)
Disposal of capital assets	526		526	
Cash used in investing activities	(28,255)	(565)	(28,820)	(32,840)
Increase in cash	3,069		3,069	1,202
Cash and term deposits at beginning of year	16,759		16,759	15,557
Cash and term deposits at end of year	19,828		19,828	16,759
Working capital position at end of year				
Current assets	30,734		30,734	28,630
Current liabilities	22,223	(8,180)	14,043	13,821
	8,511	8,180	16,691	14,809

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule III Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

Under the St. Lawrence Seaway Authority Act, the Authority must file the tariff of tolls with the National Transportation Agency. This tariff of tolls then becomes operative from the date of filing.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Supplies inventory

Supplies inventory comprises equipment and supplies used in the operation and maintenance of the Seaway and is recorded at cost.

(b) Investments in subsidiaries

Investments in wholly-owned subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

(c) Capital assets

Capital assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred and major betterments incurred to assure the reliability of the system are capitalized. The cost of assets sold, retired, or abandoned, and the related accumulated amortization are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Amortization is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Welland Canal Rehabilitation Program

Funding received from the Government of Canada for this program is accounted for by crediting the amount against the costs of related capital projects undertaken during the year, with amortization to be calculated on the net amount.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(f) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(g) Employee life insurance plan

The Authority provides a life insurance plan for its employees. Surpluses and deficits from the plan are included in revenues and/or expenses in the year in which they are incurred.

(h) Insurance

The Authority assumes substantially all risks in relation to compensation and damages to its locks. For all other assets the Authority carries conventional insurance.

(i) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as capital assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

3. Long-term investments

In order to provide for major capital improvement projects of The St. Lawrence Seaway and the rehabilitation of the Canadian span at the Thousand Islands Bridge and for future employee termination benefits, the Authority has set aside the following long-term investments:

	1991	1990
	(in thousands of dollars)	
Capital improvements		
Government of Canada Bonds, maturing on varying dates up to 1995	9,053	9,053
Par value $9,000 (1990—$9,000)		
Market value $9,005 (1990—$8,292)		
Treasury Bills, maturing on varying dates up to August 1991 (1990—Up to March 1991)	4,858	12,809
Investment Certificates, maturing March 1994 and March 1995	10,000	10,000
	23,911	31,862
Termination benefits		
Deposit with Consolidated Revenue Fund, maturing March 1994	13,000	13,000
	36,911	44,862

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Continued*

4. Subsidiaries and related parties

Investments in wholly-owned subsidiaries consist of the following:

	Number of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

During the year ended March 31, 1991, the Authority provided JCCB with certain administration services for which it charged $686,280 (1990—$653,000). At March 31, 1991, $77 was receivable (1990—$76,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1990—$602,174; 1989—$406,018) towards amortization of the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1991, $4.6 million (1990—$5.2 million) in construction costs remained unamortized.

The Canadian Coast Guard provides the Authority with navigational aids services. The fee paid by the Authority for this service during the year amounted to $595,000 (1990—$565,000).

5. Capital assets

	Amortization rate	1991 Cost	1991 Accumulated amortization	1991 Net	1990 Net
			(in thousands of dollars)		
Seaway					
Land		29,880		29,880	30,027
Channels and canals	1%	249,108	76,149	172,959	175,451
Locks	1%	237,372	92,291	145,081	147,397
Bridges and tunnels	2%	101,749	48,236	53,513	55,466
Buildings	2%	12,147	7,117	5,030	5,129
Equipment	2-20%	30,387	17,026	13,361	13,853
Remedial works	1%	121,458	26,549	94,909	96,127
Work under construction		9,078		9,078	1,807
		791,179	267,368	523,811	525,257
Thousand Islands Bridge					
Improvements	2%	2,343	375	1,968	1,435
		793,522	267,743	525,779	526,692

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

Welland Canal Rehabilitation Program

In 1985, the Authority engaged consultants to examine in detail, and report on, the structural condition of the Welland Canal system. The report was submitted during 1986 and, as a result, a seven-year $175 million rehabilitation program has been established to refit the Welland Canal and ensure a continued safe and reliable waterway into the 21st century. The program consists of refurbishing lock walls, stabilizing the canal banks and approach walls, and rehabilitating ancillary structures.

During 1986, the Government of Canada approved funding for the financing of the Welland Canal Rehabilitation Program for an amount not to exceed $175 million over a period of seven years. To date the federal government funding has amounted to $117.3 million, all of which has been spent on the program and has been deducted from related works under construction. As at March 31, 1991, $115.5 million of the approved amount for the first five years was received and $1.8 million (1990—$4.2 million) is included in accounts receivable.

The Government of Canada funding for the remainder of the program is:

	(in millions of dollars)
1991-92	28.7
1992-93	29.0
Total	57.7

6. Contributed capital

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1991 and 1990.

7. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Currently, unamortized capital cost for tax purposes is in excess of the net book value of capital assets by approximately $230 million. The tax effect of this excess has not been recorded in the accounts of the Authority. The Authority also has accumulated research and development costs of approximately $4 million which are available to reduce the taxable income of future years.

The Federal Budget of April 1989 included the introduction of a Large Corporation Tax. The tax is levied on taxable capital employed in Canada and is to be applied after June 1989. The Authority has made provision for the estimated amount payable for the years 1991 and 1990.

8. Commitments

At March 31, 1991, contractual obligations for capital and other expenditures, including Welland Canal Rehabilitation Program, amounted to $195,000 (1990—$4.7 million). The Authority is committed to make future minimum operating lease payments, required for office space for a term in excess of one year, as follows:

	(in thousands of dollars)
1991-92	269
1992-93	269
1993-94	269
1994-95	269
Subsequent years	179

9. Contingencies

There is a total of $79 million in claims instituted against the Authority. These arise from a breakdown of the Valleyfield bridge in November 1984, an October 1985 Lock 7 wall blow-out, compensation and damages in connection with the expropriation of lands and various other claims. The Authority is contesting all these claims and their outcome cannot be determined at this time although management is of the opinion that these actions will not result in any material losses to the Authority. The Authority is also the claimant in certain other pending or threatened claims and lawsuits.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1991 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 3, 1991

BALANCE SHEET AS AT MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash and Treasury bills	2,985,689	4,064,877
Accounts receivable	447,751	108,719
Due from Canada	4,095,050	3,129,245
	7,528,490	7,302,841
Fixed		
Land	3,771,945	3,771,945
Bridges	73,277,951	73,277,951
Vehicles and equipment	897,238	907,630
	77,947,134	77,957,526
Less: accumulated depreciation	61,971,177	61,004,427
	15,975,957	16,953,099
	23,504,447	24,255,940

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable	4,254,350	3,640,602
Due to parent company	2,865	66,103
Deferred revenues	79,759	404,620
	4,336,974	4,111,325
Long-term		
Provision for employee termination benefits	442,329	703,563
	4,779,303	4,814,888
Commitments and contingencies (Notes 6 and 7)		
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Contributed capital	32,838,965	32,699,587
Deficit	(14,113,921)	(13,258,635)
	18,725,144	19,441,052
	23,504,447	24,255,940

Approved by the Board:

GLENDON R. STEWART
Director

ROGER J. FORGUES
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	Jacques Cartier Bridge	Champlain Bridge	Total 1991	Total 1990
	$	$	$	$
Revenues				
Tolls (Note 3)		1,019,479	1,019,479	7,978,204
Interest	195,926	195,926	391,852	432,671
Other	199,834	233,915	433,749	290,295
	395,760	1,449,320	1,845,080	8,701,170
Expenses				
Maintenance (Note 4)	6,403,368	14,937,867	21,341,235	15,087,024
Operation	1,017,722	2,373,103	3,390,825	5,221,007
Administration	695,422	1,536,362	2,231,784	2,156,848
Depreciation	68,248	1,048,272	1,116,520	1,117,224
	8,184,760	19,895,604	28,080,364	23,582,103
Loss before unusual items	7,789,000	18,446,284	26,235,284	14,880,933
Unusual items				
License revenue from prior years	252,954	38,850	291,804	
Costs incurred upon tolls suppression (Note 3)		1,481,331	1,481,331	
Loss for the year	7,536,046	19,888,765	27,424,811	14,880,933

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of the year	13,258,635	12,084,052
Loss for the year	27,424,811	14,880,933
	40,683,446	26,964,985
Parliamentary appropriation—Operations	26,569,525	13,706,350
Balance at end of the year	14,113,921	13,258,635

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of the year	32,699,587	32,592,693
Parliamentary appropriation—Fixed assets	139,378	106,894
Balance at end of the year	32,838,965	32,699,587

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Net loss for the year	(27,424,811)	(14,880,933)
Non-cash items		
Depreciation	1,116,520	1,117,224
Increase (decrease) in the provision for employee termination benefits	(261,234)	57,359
	(26,569,525)	(13,706,350)
Changes in non-cash items of working capital	(113,383)	1,273,601
	(26,682,908)	(12,432,749)
Investing activities		
Additions to fixed assets	(150,045)	(109,029)
Proceeds from the disposal of fixed assets	10,667	2,135
	(139,378)	(106,894)
Financing activities		
Parliamentary appropriation	26,708,903	13,813,244
Cash and cash equivalents		
Increase (decrease) for the year	(113,383)	1,273,601
Balance at beginning of the year	7,194,122	5,920,521
Balance at end of the year (*)	7,080,739	7,194,122
(*) Cash and Treasury bills	2,985,689	4,064,877
Due from Canada	4,095,050	3,129,245
	7,080,739	7,194,122
Working capital position at year-end		
Current assets	7,528,490	7,302,841
Current liabilities	4,336,974	4,111,325
	3,191,516	3,191,516

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The Corporation is dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

(a) Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values with an offset to contributed capital. Subsequent additions are recorded at cost.

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

The cost of major maintenance is charged to operations in the year in which the work is performed.

(b) Parliamentary appropriation

The amount of the parliamentary appropriation used to cover the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The portion of the parliamentary appropriation used to finance the acquisition of fixed assets is recorded as contributed capital.

Any balance of the parliamentary appropriation required to finance the loss for the year and not received at the year-end is shown as an amount due from Canada. Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

(c) Deferred revenues

Rental revenues collected in advance are recorded as deferred revenues.

(d) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expended in the year in which they are earned.

(e) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

(f) Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

(g) Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent corporation has been prescribed by regulation under that Act.

3. Abolition of tolls

The minister of Transport decided to abolish the tolls for the Champlain Bridge from May 4, 1990. The net loss of revenue resulting from this decision, of approximately $6,000,000 per year, will be funded through parliamentary appropriation.

On this respect, the Corporation had paid $1,481,331 during the year for employee termination benefits, costs of removing certain installations and costs of terminating equipment lease.

4. Major maintenance

In its endeavour to keep the bridges and the autoroute in a good state of repair, to protect the public and serve traffic needs throughout the useful life of these installations, the Corporation must undertake major repairs, notably on the deck of both bridges. The cost of the repairs to the deck of the Champlain bridge is estimated at more than $35 million of which $7 million has been incurred to March 31, 1991. With regard to the repairs to the Jacques Cartier bridge, the urgency and the nature of the work have yet to be defined; it is therefore not possible at this time to assess the cost of the program which will have to be carried out over a number of years. It is expected that the eventual cost of this program will be funded through parliamentary appropriations.

5. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Administrative services from the parent company amounted to $698,290 ($696,195 in 1990). As at March 31, 1991, an unpaid balance thereon of $78 ($66,103 in 1990) is included in the amount due to the parent company. The Corporation estimates the cost of such services for the next year to be approximately $773,000.

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991—*Concluded*

The Corporation paid an amount of $58,401 to the Montreal Port Corporation concerning the follow-up of fine records for the year ended March 31, 1991 ($573,410 for 1990 represents regular services and follow-up of fine records). No amount was unpaid as at March 31, 1991 and 1990.

6. Commitments

(a) Leases

The aggregate minimum rental payments under long-term leases for equipment and premises through to April 30, 1992 are approximately $121,000 on an annual basis.

(b) Operation services

The minimum amount which will be paid in future years under an agreement for operation services ending on June 30, 1994 is $2,763,564 on an annual basis.

(c) Suppliers

At March 31, 1991, contractual obligations to suppliers amounted to $30,865,383.

7. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

However, in view of its major maintenance works, management expects to receive other claims of amounts that cannot be estimated but that could be significant. The amounts of those claims will be charged to the results of the year in which they will be received to a level that it will judge appropriate.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1990 and the statements of operations, and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act, the St. Lawrence Seaway Authority Act, and the by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 14, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and short-term deposits	548,083	500,415
Accounts receivable	11,214	11,967
	559,297	512,3[illegible]
Capital assets (Note 3)		
Cost	487,368	437,069
Less: accumulated amortization	253,304	216,144
	234,064	220,925
	793,361	733,307

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	166,308	61,125
Accrued employee termination benefits	64,113	118,574
Due to The St. Lawrence Seaway Authority	295,977	281,727
Deferred revenue	48,897	32,487
	575,295	493,913
Long-term		
Accrued employee termination benefits	202,066	223,394
Debentures payable (Note 4)	8,000	8,000
	210,066	231,394
	785,361	725,307
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	793,361	733,307

Approved by the Board:

G. R. STEWART
President and Director

J. L. EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Revenues		
Tolls	2,229,623	1,953,875
Rentals	79,890	66,928
Interest	38,892	35,468
Other	8,736	4,922
	2,357,141	2,061,193
Expenses		
Salaries and employee benefits	1,156,909	1,099,640
Maintenance, materials and services	199,121	369,618
Professional services	164,551	10,872
Employee termination benefits	49,295	37,297
Amortization	48,653	40,927
Insurance	41,183	43,358
Relocation	33,138	
Electricity	18,092	17,642
Grants in lieu of municipal taxes	11,013	9,403
Travel	7,252	2,794
Office supplies	7,156	11,042
Telephone	3,762	3,560
Advertising	1,392	400
Other	13,449	8,622
	1,754,967	1,655,175
Excess of revenues over expenses due as bridge user charge (Note 5)	602,174	406,018

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Operating activities		
Cash provided from (used in) operations		
Excess of revenues over expenses due as bridge user charge	602,174	406,018
Items not requiring cash		
Employee termination benefit accruals	49,295	37,297
Amortization	48,653	40,927
	700,122	484,242
Payments to The St. Lawrence Seaway Authority for bridge user charge	(446,018)	(332,579)
Payments of employee termination benefits	(125,084)	(2,923)
Change in other non-cash working capital items	(19,560)	202,473
	109,460	351,213
Investing activities		
Additions to capital assets	(61,792)	(7,424)
Increase in cash	47,668	343,789
Cash and short-term deposits, beginning of the year	500,415	156,626
Cash and short-term deposits, end of the year	548,083	500,415
Working capital position at year-end		
Current assets	559,297	512,382
Current liabilities	575,295	493,913
	(15,998)	18,469

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule III Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and its U.S. counterpart, the Saint Lawrence Seaway Development Corporation.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

Bridge user charge

As described in Note 5 to the financial statements, the Corporation is required to distribute, as a bridge user charge, its excess of revenues over expenses for the year. The current year excess is included in the "Due to The St. Lawrence Seaway Authority" amount on the balance sheet.

Distribution and amortization are dependent on the Corporation's ability to generate excess revenues. Accordingly, the unamortized balances of the total cost to The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, as set out in Note 5, are not recorded as a liability in the books of the Corporation.

Capital assets and amortization

Capital assets are recorded at cost. These costs include moveable and removeable assets acquired to operate the bridge. The cost of the North Channel Bridge is recorded in the books of The St. Lawrence Seaway Authority.

Amortization on these assets is based on their estimated useful life and is calculated on the straight-line method at the following annual rates:

Automotive	20%
Maintenance equipment	10% to 20%
Office and toll equipment	10% to 20%
Bridge equipment	5%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tickets is deferred.

Employee life insurance plan

The Corporation provides a life insurance plan for its employees. Surpluses, and deficits from the plan are included in revenues and/or expenses in the year in which they are incurred.

3. Capital assets

	1990			1989
	Cost	Accumulated amortization	Net	Net
	$	$	$	$
Automotive	97,469	64,579	32,890	4,883
Maintenance equipment	105,124	75,559	29,565	36,352
Office and toll equipment	244,768	105,165	139,603	145,684
Bridge equipment	40,007	8,001	32,006	34,006
	487,368	253,304	234,064	220,925

4. Debentures payable

These debentures; due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

5. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual excess of revenues over expenses of the Corporation is due as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of a $300,000 contribution towards the cost of the Raquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of the Corporation's operations have been paid to The St. Lawrence Seaway Authority. At December 31, the unamortized balance of the total cost of the North Channel Bridge was as follows:

	1990	1989
	$	$
Cost of construction	8,539,695	8,539,695
Interest	2,569,652	2,569,652
	11,109,347	11,109,347
Less: bridge user charges		
Beginning of year	5,886,572	5,480,554
Current year charge	602,174	406,018
End of year	6,488,746	5,886,572
Unamortized balance	4,620,601	5,222,775

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990—*Concluded*

6. Bridge use

With the approval of the National Transportation Agency of Canada, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the Bridge traffic.

7. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

STANDARDS COUNCIL OF CANADA

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND THE
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have audited the balance sheet of Standards Council of Canada as at March 31, 1991 and the statements of operations, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 17, 1991

BALANCE SHEET MARCH 31, 1991

ASSETS	1991	1990
	$	$
Current		
Cash	642,246	557,936
Accrued interest	6,669	11,211
Accounts receivable		
Federal government departments	202,762	256,134
Other	282,696	268,293
Parliamentary appropriation receivable	415,817	469,000
Inventory of foreign standards	57,261	56,720
Prepaid expenses	322,158	375,939
	1,929,609	1,995,233
Capital		
Office furniture and equipment (Note 3)	155,971	229,426
	2,085,580	2,224,659

LIABILITIES	1991	1990
	$	$
Current		
Accounts payable and accrued liabilities	656,537	795,302
Customer and other deposits	65,857	68,035
Deferred sales revenue	110,795	221,591
	833,189	1,084,928
Long-term		
Provision for employee termination benefits	268,297	242,491
	1,101,486	1,327,419
EQUITY OF CANADA		
Retained earnings	984,094	897,240
	2,085,580	2,224,659

Approved by the Council:

GEORGES ARCHER
President

JOHN WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Expenses		
Salaries, wages and employee benefits	2,954,512	3,359,381
Travel	922,701	1,295,550
Membership in international organizations	810,932	749,838
Direct cost of standards sold	767,608	776,967
Publications and printing	724,676	846,738
Office accommodation	467,734	458,818
Exchange of national standards	365,334	293,973
Telephone and postage	259,993	247,411
Professional and special services	175,153	148,682
Amortization	104,649	122,327
Public relations	91,093	286,122
Rental of office equipment	57,014	48,656
Meetings	53,860	70,980
Office supplies	43,119	45,657
Financial assistance to standards-writing organizations		400,000
Other	203,542	209,119
	8,001,920	9,360,219
Less: GATT Enquiry Point/Europe 1992 operating costs recovered from Department of External Affairs	473,357	484,733
cost of development assistance programs recovered from Canadian International Development Agency (CIDA)	25,984	21,737
	7,502,579	8,853,749
Revenues		
Sale of standards	1,392,364	1,340,848
Accreditation fees	136,310	49,150
Interest income	71,365	85,934
Other	38,577	18,515
	1,638,616	1,494,447
Cost of operations	5,863,963	7,359,302
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 35 (1990—Vote 30)	5,950,817	7,564,000
Excess of parliamentary appropriation over cost of operations for the year	86,854	204,698

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Balance at beginning of the year	897,240	692,542
Excess of parliamentary appropriation over cost of operations for the year	86,854	204,698
Balance at end of the year	984,094	897,240

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	$	$
Operating activities		
Excess of parliamentary appropriation over cost of operations for the year	86,854	204,698
Items not requiring an outlay of cash		
Amortization	104,649	122,327
Amortization charges recovered from GATT Enquiry Point	24,000	24,000
Employee termination benefits accrued	33,963	72,368
	249,466	423,393
Payment of employee termination benefits	(8,157)	(86,330)
Changes in current liabilities and current assets other than cash	(101,805)	(193,796)
Cash provided by operating activities	139,504	143,267
Investing activities		
Purchase of office furniture and equipment	(55,194)	(131,380)
Increase in cash during the year	84,310	11,887
Cash at beginning of the year	557,936	546,049
Cash at end of the year	642,246	557,936

STANDARDS COUNCIL OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council is a Crown corporation named in Part I of Schedule III to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification, and testing.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance, and safety of buildings, structures, manufactured articles, and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Office furniture and equipment

Office furniture and equipment are recorded at cost and amortized on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

(b) Inventory

Inventory of foreign standards is valued at the lower of cost or replacement cost.

(c) Recognition of recoverable expenses

Recoveries, in respect of agreements with the Department of External Affairs for the operation of the GATT Enquiry Point/Europe 1992, and for development assistance programmes, are recognized at the time the related expenses are incurred.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded on an accrual basis in the year in which the corresponding expenses are incurred but is drawn upon only as cash disbursements are made.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed on a current basis.

3. Office furniture and equipment

	1991			1990
	Cost	Accumulated amortization	Net book value	Net book value
	$	$	$	$
Office furniture	167,037	140,566	26,471	35,018
Office equipment	726,288	596,788	129,500	194,408
	893,325	737,354	155,971	229,426

4. Lease commitment

The Council is leasing office space at its present location for a five-year term which expires in June 1992. The future minimum annual rental under this agreement is $410,133.

5. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Council is related in terms of common ownership to all Government of Canada created departments, agencies, and Crown corporations. The Council enters into transactions with these entities in the normal course of business.

6. Comparative figures

Certain comparative figures have been reclassified to conform to the current year presentation.

TELEGLOBE CANADA

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of Teleglobe Canada as at December 31, 1990 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations and by-laws of the corporation and the Teleglobe Canada Reorganization and Divestiture Act.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
March 6, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and temporary investments, at cost	301,458	310,828
Accrued interest	2,755	1,049
Income tax recoverable	4,571	
	308,784	311,877

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable	20,546	12,128
Income tax payable		5,037
	20,546	17,165
EQUITY OF CANADA		
Retained earnings	288,238	294,712
	308,784	311,877

Approved by the Board:

JACQUES DE COURVILLE
Director

RONALD MONTCALM
Director

TELEGLOBE CANADA—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Interest income	37,351	244,410
Administration expenses	47,896	99,114
Income (loss) before income tax	(10,545)	145,296
Income tax (recovery)	(4,071)	63,092
Net income (loss)	(6,474)	82,204
Retained earnings at beginning of year	294,712	2,712,508
	288,238	2,794,712
Amounts remitted to the Government of Canada		2,500,000
Retained earnings at end of year	288,238	294,712

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
	$	$
Cash provided by (used in) operations		
Net income (loss)	(6,474)	82,204
Changes in non-cash working capital items	(2,896)	(37,748)
	(9,370)	44,456
Amounts remitted to the Government of Canada		(2,500,000)
Cash and temporary investments		
Decrease	(9,370)	(2,455,544)
Balance at beginning of year	310,828	2,766,372
Balance at end of year	301,458	310,828

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1990

1. Authority and activities

Teleglobe Canada is a Crown corporation created by the Teleglobe Canada Act and named in Part II of Schedule III to the Financial Administration Act. The corporation is subject to federal income tax.

Since the sale of its assets to Memotec Data Inc. on April 3, 1987, following the adoption of the Teleglobe Canada Reorganization and Divestiture Act, the corporation's activities consist of the management of its cash resources and the performance of other duties and functions leading to dissolution. The foregoing Act stipulates that on dates to be fixed by proclamation, the corporation's name will be changed to TH (1987) and it will be wound up.

2. Guarantees

As at December 31, 1990, the corporation is guarantor of the following obligations of Teleglobe Canada Inc., towards one of its suppliers:

Maturities	Amounts in pounds sterling
May 16, 1991	2,289,670
November 16, 1991	2,213,444
May 16, 1992	2,127,746
November 16, 1992	2,047,462
May 16, 1993	1,963,117
	10,641,439

Based on the exchange rate at December 31, 1990, this amount represents 23,881,517 Canadian dollars.

Arrangements have been made with this supplier and its bankers for the Government of Canada to assume these guarantees in the event of the dissolution of the corporation.

VANCOUVER PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have audited the balance sheet of Vancouver Port Corporation as at December 31, 1990 and the statements of income and retained earnings and changes in cash resources for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

Peat Marwick Thorne
Chartered Accountants

Vancouver, Canada
January 30, 1991

BALANCE SHEET AS AT DECEMBER 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash	529	272
Investments (Note 1)	89,123	89,796
Accounts receivable	9,387	6,894
Materials and supplies	364	417
	99,403	97,379
Long-term receivables (Note 2)	6,264	6,702
Property and equipment (Note 3)	202,214	199,283
	307,881	303,364

LIABILITIES	1990	1989
Current liabilities		
Accounts payable and accrued liabilities	3,639	4,533
Special payment to Canada (Note 6)	17,865	
Grants in lieu of municipal taxes	4,631	3,823
Deferred revenues	2,890	2,403
	29,025	10,759
Accrued employee benefits	1,427	1,271
Loan from Canada (Note 4)	3,256	3,504
	33,708	15,534
EQUITY OF CANADA		
Contributed capital	88,273	88,273
Retained earnings (Note 6)	185,900	199,557
	274,173	287,830
	307,881	303,364

Contingencies (Note 5).

On behalf of the Board:

PATRICK REID, OC
Chairman

COLIN B. WARNER, CA
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Operating revenue	57,904	52,390
Expenses		
Operating and administrative expenses	24,231	20,823
Grants in lieu of municipal taxes	5,926	5,461
Depreciation	7,864	7,273
	38,021	33,557
Income from operations	19,883	18,833
Investment income	10,644	9,820
Interest expense	(297)	(296)
	10,347	9,524
Net income	30,230	28,357
Retained earnings, beginning of year	199,557	179,275
	229,787	207,632
Special payment to Canada (Note 6)	(35,730)	
Dividend payment to Canada	(8,157)	(8,075)
Retained earnings, end of year	185,900	199,557

STATEMENT OF CHANGES IN CASH RESOURCES
YEAR ENDED DECEMBER 31, 1990
(in thousands of dollars)

	1990	1989
Cash provided by (used for)		
Operations		
Net income	30,230	28,357
Items not involving cash		
Depreciation	7,864	7,273
Other	328	730
Changes in non-cash operating working capital	15,826	(6,784)
	54,248	29,576
Financing		
Loan from Canada currently payable	(248)	(230)
Dividend payment to Canada	(8,157)	(8,075)
Special payment to Canada	(35,730)	
	(44,135)	(8,305)
Investments		
Additions to property and equipment	(11,021)	(19,704)
Other	492	434
	(10,529)	(19,270)
Increase (decrease) in cash resources	(416)	2,001
Cash resources, beginning of year	90,068	88,067
Cash resources, end of year	89,652	90,068

Cash resources are defined to include cash and investments.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

The Vancouver Port Corporation was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is a parent Crown corporation named in Schedule III, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The Corporation's mission is to facilitate the efficient movement of maritime imports and exports through the Port of Vancouver in the best interest of Canadians.

Summary of significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

(a) Property and equipment

Property and equipment are recorded at cost. Depreciation is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	15 to 40 years
Berthing structures, buildings, roads and surfaces	10 to 40 years
Utilities	10 to 33 years
Machinery and equipment	1 to 20 years
Office furniture and equipment	5 years

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. Although the Plan is a defined benefit plan, the contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are estimated based on municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

(d) Employee benefits

The Corporation accrues estimated liabilities for severance pay and annual leave. These benefits are provided under collective agreements and corporate policy.

1. Investments

Current investments are in Government of Canada treasury bills and at December 31, 1990 and 1989 the market value of the treasury bills approximated carrying value.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

2. Long-term receivables

	1990	1989
	(in thousands of dollars)	
Non-interest-bearing agreement with B.C. Rail, due as and when rail trackage is constructed on Roberts Bank causeway or April 1, 1994, whichever is earlier	3,947	3,947
Long-term agreement for sale of No. 1 Elevator, bearing interest at 6 5/8% per annum, payable in blended annual instalments of $462,916, maturing December 31, 1996	2,232	2,528
Less current portion	(315)	(296)
	1,917	2,232
Long-term agreement for sale of No. 3 Elevator, bearing interest at 5 3/4% per annum, payable in annual instalments of $117,720 plus interest, maturing August 1, 1994	471	589
Less current portion	(118)	(118)
	353	471
Other	47	52
	6,264	6,702

3. Property and equipment

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	77,224		77,224	77,124
Dredging	366	213	153	165
Berthing structures	61,313	26,967	34,346	28,113
Buildings	49,189	11,922	37,267	32,442
Utilities	15,347	6,920	8,427	8,178
Roads and surfaces	33,884	20,502	13,382	13,745
Machinery and equipment	41,604	14,408	27,196	27,615
Office furniture and equipment	3,286	2,140	1,146	1,152
Projects under construction	3,073		3,073	10,749
	285,286	83,072	202,214	199,283

4. Loan from Canada

	1990	1989
	(in thousands of dollars)	
Interest-bearing loan at 7.5%, repayable in blended annual instalments, maturing December 31, 2000	3,504	3,734
Less current portion	(248)	(230)
	3,256	3,504

Principal repayment requirements over the next five years are as follows:

	(in thousands of dollars)
1991	248,000
1992	266,000
1993	286,000
1994	308,000
1995	331,000
	1,439,000

5. Contingencies

(a) At December 31, 1990, the Corporation had claims from municipalities for grants in lieu of taxes of approximately $9.4 million greater than the amount accrued in the financial statements.

(b) There are claims against the Corporation for $9.9 million plus unspecified damages. The likelihood of these claims succeeding is not determinable.

(c) Over a period of years, the Corporation has recorded revenues on certain leases which continue unresolved.

The effect, if any, of the ultimate resolution of the matters referred to in points (b) and (c) above will be accounted for as a prior period adjustment when known.

6. Related party transactions

In addition to the loan from Canada disclosed in Note 4, the Corporation paid $1,961,000 (1989, $1,701,000) to Canada Ports Corporation as its share of that Corporation's operating expenses.

The Corporation received notice during the year from Canada Ports Corporation to make payments totalling $35.73 million as part of the Federal Government's deficit reduction program announced in the February 20, 1990 budget. Half of this amount was paid in 1990, and the remainder will be paid in early 1991.

VIA RAIL CANADA INC.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have audited the balance sheet of VIA Rail Canada Inc. as at December 31, 1990 and the statements of operations and reconciliation to Government funding basis, deficit, contributed surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the corporation.

Kenneth M. Dye, FCA
Auditor General of Canada

Ottawa, Canada
February 12, 1991

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1990	1989
Current assets		
Cash and term deposits	7,885	13,637
Accounts receivable	5,340	9,817
Receivable from the Government of Canada	157,483	144,651
Materials and supplies	40,607	37,216
	211,315	205,321
Long-term assets		
Investment (Note 4)	2,001	2,001
Properties (Note 5)	718,504	730,795
	720,505	732,796
	931,820	938,117

	1990	1989
Current liabilities		
Accounts payable and accrued liabilities	193,883	206,270
Deferred revenue	3,482	4,143
	197,365	210,413
Long-term liabilities		
Network restructuring (Note 3)	60,383	110,579
Deferred investment tax credits	10,643	11,555
	71,026	122,134
SHAREHOLDER'S EQUITY		
Share capital (Note 6)	9,300	9,300
Contributed surplus	752,346	762,328
Deficit	(98,217)	(166,058)
	663,429	605,570
	931,820	938,117

See accompanying notes to financial statements.

Signed on behalf of the Board:

GARY T. BRAZZELL
Director and Chairman of the Audit Committee

LAWRENCE HANIGAN
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF OPERATIONS AND RECONCILIATION TO GOVERNMENT FUNDING BASIS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989
Revenue		
Passenger	139,000	244,219
Contract	350,324	470,935
Other	3,762	4,430
	493,086	719,584
Expense		
Operations and maintenance	304,862	423,554
Customer and support services	142,567	229,898
General and administrative	47,232	68,156
Amortization	45,163	53,712
	539,824	775,320
Excess of expense over revenue before network restructuring and income taxes	46,738	55,736
Network restructuring expense (adjustment) (Note 3)	(14,875)	237,298
Network restructuring recovery	(59,676)	
Excess of revenue over expense (expense over revenue) before income taxes	27,813	(293,034)
Income taxes	1,437	782
Excess of revenue over expense (expense over revenue)	26,376	(293,816)
Reconciliation to government funding basis		
Items not requiring (providing) current operating funds		
Amortization and losses on properties	47,963	58,098
Network restructuring	(74,551)	235,686
	(26,588)	293,784
Deficit for the year	(212)	(32)

See accompanying notes to financial statements.

STATEMENT OF DEFICIT
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989
Balance at beginning of the year	166,058	373,031
Deficit for the year	212	32
Items not requiring (providing) current operating funds	(26,588)	293,784
Transfer from contributed surplus	(41,465)	(500,789)
Balance at end of the year	98,217	166,058

See accompanying notes to financial statements.

STATEMENT OF CONTRIBUTED SURPLUS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989
Balance at beginning of the year	762,328	1,202,548
Capital funding from the Government of Canada	31,483	60,569
Transfer to deficit	(41,465)	(500,789)
Balance at end of the year	752,346	762,328

See accompanying notes to financial statements.

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1990	1989
Cash provided by (used in) operating activities		
Excess of revenue over expense (expense over revenue)	26,376	(293,816)
Non-cash charges (credits) to operations		
Amortization of properties	46,075	55,025
Losses on write-off, retirement and disposal of properties	1,888	3,073
Amortization of investment tax credits	(912)	(1,313)
Write-down of properties and related investment tax credits (adjustment)	(6,498)	74,183
Changes in working capital items		
Accounts receivable	4,477	480
Receivable from the Government of Canada	(11,349)	(5,552)
Materials and supplies	(3,391)	(3,343)
Accounts payable and accrued liabilities	(17,325)	54,519
Deferred revenue	(661)	132
Long-term liabilities		
Network restructuring	(50,196)	110,579
	(11,516)	(6,033)
Cash provided by (used in) financing activities		
Capital funding from the Government of Canada	31,483	60,569
Change in amount receivable from the Government of Canada	(1,483)	75,717
	30,000	136,286
Cash provided by (used in) investment activities		
Properties	(31,483)	(60,505)
Proceeds from sale of surplus properties	2,309	
Changes in accounts payable and accrued liabilities	4,938	(60,214)
	(24,236)	(120,719)
Cash and term deposits		
Increase (decrease) during the year	(5,752)	9,534
Balance at beginning of the year	13,637	4,103
Balance at end of the year	7,885	13,637

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990

1. Authority and objectives

VIA Rail Canada Inc. is a Crown corporation named in Part I of Schedule III to the Financial Administration Act. It was incorporated in 1977 under the Canada Business Corporations Act. The corporation's mission is to manage and provide safe, efficient, effective and economic rail passenger services in Canada to meet the needs of the travelling public. It uses the roadway infrastructure of other railway companies which also assure the control of train operations.

The corporation is not an agent of Her Majesty. It is subject to the Income Tax Act (Canada) and those of certain provinces.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The significant accounting policies followed by the corporation are summarized as follows:

(a) Government funding

Contract revenue, which pertains to services, activities and other undertakings provided by the corporation for the management and operation of railway passenger services in Canada, is recorded in the statement of operations on a realized and estimated basis. Any changes in estimates are accounted for in the year of change.

Any contract revenue from the Government of Canada to cover the costs of the network restructuring is recorded as a recovery in the statement of operations in the year in which the disbursements are made.

Funding received as financing for capital expenditures is recorded as contributed surplus.

(b) Charges under train service agreements

Effective January 15, 1990, the corporation entered into train service agreements and other agreements with Canadian Pacific Limited for the use of tracks and train personnel, control of train operations and rolling stock maintenance. It also entered into a train service and other agreements with Canadian National Railway Company effective January 1, 1989 to cover services provided by the latter. Charges under these agreements are not subject to adjustment by the National Transportation Agency.

Prior to these agreements, the corporation had an operating agreement with each of Canadian Pacific Limited and Canadian National Railway Company. The terms of these agreements are still in effect with respect to certain station facilities and ancillary services which are not yet covered by specific successor agreements. Charges under these operating agreements are subject to adjustment by the National Transportation Agency following a determination of the actual costs incurred each year using railway costing methodology approved by the National Transportation Agency. Charges for the years 1989 and 1990 have not yet been finalized.

Charges under these agreements are recorded on an incurred and estimated basis; any changes in estimates are accounted for in the year of change.

(c) Materials and supplies

Materials in store and on-board inventories are valued at weighted average cost, fuel at latest invoice price, and obsolete, surplus and scrap materials at estimated utility or net realizable value.

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Continued*

(d) Properties

Properties acquired from other railway companies at the start of operations in 1978 were recorded at the net transfer values. Subsequent additions, including those acquired under capital leases, are recorded at cost.

The costs of refurbishing and rebuilding rolling stock and costs associated with other property upgrading are capitalized if they are incurred to improve the service values or extend the useful lives of the properties concerned; otherwise, they are expensed as incurred.

(e) Amortization of properties

Amortization of properties is calculated on a straight-line basis at rates sufficient to write off the cost of properties over their estimated useful lives. The estimated useful lives for significant classes of properties are as follows:

Rolling stock	12 to 30 years
Maintenance buildings	25 years
Infrastructure improvements	5 to 38 years
Leasehold improvements	5 to 20 years
Other capital properties	3 to 20 years

No amortization is provided for projects in progress and retired rolling stock.

(f) Leases

Properties recorded under capital leases are amortized on a straight-line basis over the terms of the leases, which are representative of their useful lives.

Rental payments under operating leases are expensed as incurred.

(g) Income taxes

Government funding provided to the corporation to cover operating costs is determined on the basis of current needs. For this reason, income taxes are accounted for on the taxes payable basis as there is a reasonable expectation that all taxes payable in future years will be included in the approved formula for reimbursement and will be recoverable at that time.

(h) Deferred investment tax credits

Investment tax credits are deferred and amortized over the estimated useful lives of the related properties. The amortization of deferred investment tax credits is recorded as a reduction of the amortization of properties.

(i) Pension plans

The corporation has two contributory defined benefit retirement plans, based on retirement age, compensation and length of service, covering all its permanent employees.

The cost to the corporation thereunder is determined by actuarial valuations which allocate to each year the accrued portion of the benefits based on projections of employees' compensation levels to the time of their retirement.

Pension expense includes both the cost of benefits attributable to services rendered during the current year and the amortization of any unfunded liability in respect of past services. This amortization is calculated over the expected average remaining service lives of the active employee groups.

(j) Employee termination and special benefits

The cost of employee termination and special benefits provided for under labour agreements and special programmes is expensed in the year in which they are granted.

3. Network restructuring

On October 4, 1989, the corporation approved a plan for the restructuring of its transportation network whereby its operations were significantly reduced effective January 15, 1990. As a result, certain properties became surplus to ongoing needs and will be disposed of by December 1992 while employee terminations and reassignments took place mainly in 1990.

The cost of the network restructuring, based on management's best estimates, has been expensed (adjusted) as follows:

	1990	1989
	(in millions of dollars)	
Employee terminations and special benefits[1]	(7.9)	152.8
Loss on write-down of properties[2]	(6.5)	76.3
Other costs[3]	(0.5)	8.2
	(14.9)	237.3

[1] Severance payments and employment security benefits governed by labour agreements and special programmes which may extend to the year 1999.
[2] Surplus properties that have been written down to their estimated salvage values.
[3] Lease cancellation penalties, inventory provisions and other costs.

4. Investment

The corporation owns 4% of the common shares of Railroad Association Insurance, Ltd. (R.A.I.L.), which are recorded at cost. The book value of the shares, per the financial statements of R.A.I.L. as at November 30, 1990, was $4.9 million (1989—$3.9 million).

5. Properties

	1990			1989
	Cost	Accumulated amortization	Net	Net
	(in millions of dollars)			
Rolling stock	481.9	165.7	316.2	338.3
Maintenance buildings	215.4	42.9	172.5	166.6
Infrastructure improvements	78.5	11.8	66.7	72.8
Leasehold improvements	74.0	24.3	49.7	40.5
Other capital properties	122.7	83.7	39.0	36.5
	972.5	328.4	644.1	654.7
Projects in progress			68.6	72.8
Retired rolling stock			5.8	3.3
			718.5	730.8

At December 31, 1990 the gross value of assets under capital leases included above was $5.9 million (1989—$6.8 million) and related accumulated amortization thereon amounted to $3.0 million (1989—$2.9 million).

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1990—*Concluded*

6. Share capital

The authorized share capital of the corporation is comprised of an unlimited number of common shares of no par value. As at December 31, 1990 and 1989, 93,000 shares at $100 per share have been issued and fully paid.

7. Commitments

(a) The future minimum rental payments relating to operating leases mainly for real estate, computer equipment and services are as follows:

	(in millions of dollars)
1991	13.0
1992	11.4
1993	6.9
1994	8.0
1995	9.3
Subsequent years up to 2034	241.3
	289.9

(b) There are no obligations under capital leases as lease payments applicable to the initial terms were paid in lump sums at the inception of the leases.

(c) As at December 31, 1990, the corporation has outstanding commitments amounting to $64.8 million, mainly in respect of upgrading rolling stock and equipment.

8. Pension plans

The latest actuarial valuations of the pension plans were carried out as at December 31, 1987. Based on these valuations and actuarial projections made for 1988, 1989 and 1990, the accumulated plan benefits as at December 31, 1990 are $634 million. The net assets available to provide for these benefits at market related values as at that date amount to $600 million.

9. Related party transactions

In the normal course of business, transactions with other Crown corporations amounted to:

	1990	1989
	(in millions of dollars)	
Revenue	5.1	8.0
Operating expense	82.8	121.0
Capital expenditures	21.3	7.8
Balance payable	52.7	24.5

10. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the corporation. It is the opinion of management that the settlement of these actions will not result in any material liabilities to the corporation beyond any amounts already provided.